

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

Hearing Date: August 1, 2013
Hearing Time: 10:00 a.m.

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In re	:	Chapter 11
	:	
PULP FINISH 1 COMPANY	:	Case No. 12-13774 (SMB)
(F/K/A JOURNAL REGISTER COMPANY),	:	
	:	
Debtors.	:	
	X	

**OMNIBUS OBJECTION OF THE UNITED STATES TRUSTEE
REGARDING SECOND INTERIM FEE APPLICATIONS
FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES**

TO: THE HONORABLE STUART M. BERNSTEIN,
UNITED STATES BANKRUPTCY JUDGE

Tracy Hope Davis, the United States Trustee for Region 2 (the “United States Trustee”), respectfully submits this omnibus Objection (the “Objection”) to the second fee applications (the “Applications”) of the retained professionals (the “Retained Professionals”) seeking awards of interim and final compensation and reimbursement of out-of-pocket expenses for the periods set forth below (the “Fee Period”):¹

Name	Retained As	Period	Fees	Expenses
Cozen O’Connor, P.C. (“Cozen O’Connor”), ECF Doc. No. 700.	Special Real Estate Counsel	9/5/12 to 4/5/13 <i>FINAL</i>	\$130,769.32	\$588.59
Grant Thornton LLP (“Grant Thornton”), ECF Doc. No. 694.	Independent Auditors and Tax Advisors for the Debtors	1/1/13 to 5/31/13	\$439,719.00	\$21,499.00
Morgan, Lewis & Bockius LLP (“Morgan Lewis”), ECF Doc. No. 696.	Counsel to the Debtors	1/1/13 to 5/31/13	\$734,225.04	\$22,088.26
Seyfarth Shaw LLP, ECF Doc. No. 695.	Special Labor Counsel	1/21/13 to 4/5/13 <i>FINAL</i>	\$32,530.50	299.13

¹ The United States Trustee has no objection to the fee applications of Seyfarth Shaw LLP and FTI Consulting, Inc.

SSG Advisors, LLC (“SSG”), ECF Doc. No. 694.	Financial Advisor & Investment Banker to the Debtors	9/5/12 to 4/5/13 <i>FINAL</i>	\$806,700.00	\$2,630.92
Young Conaway Stargatt & Taylor, LLP (“Young Conaway”), ECF Doc. No. 698.	Counsel to the Debtors	1/1/13 to 5/31/13	\$195,641.50	\$9,692.51
Lowenstein Sandler LLP (“Lowenstein”), ECF Doc. No. 690.	Counsel to the Official Committee of Unsecured Creditors	1/1/13 to 4/30/13	\$415,109.00	\$4,118.85
FTI Consulting, Inc., ECF Doc. No. 691.	Financial Advisor to the Official Committee of Unsecured Creditors	1/1/13 to 4/30/13	\$260,000.00	\$0
Total			\$3,014,694.36	\$60,917.26

The United States Trustee submits this Objection to the Applications in the amounts sought for the reasons set forth below.

I. JURISDICTION, VENUE, AND STATUTORY PREDICATE

1. The Court has jurisdiction over these matters pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. § 1408.

2. The statutory predicates are Sections 330 and 331 of the Bankruptcy Code. These matters were initiated pursuant to Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rule 2016-1 of the Local Bankruptcy Rules for the Southern District of New York, Administrative Order M-447, Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases (the “Local Guidelines”), and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 (the “UST Guidelines,” together with the Local Guidelines, the “Guidelines”).

II. FACTUAL BACKGROUND

3. On September 5, 2012, the Debtors commenced a voluntary case (the “Petition”) under Chapter 11 of the Bankruptcy Code. ECF Doc. No. 1.

4. On September 13, 2012, pursuant to Section 1102 of the Bankruptcy Code, the United States Trustee appointed an Official Committee of Unsecured Creditors (the “Committee”). ECF Doc. No. 47.

5. To date, the Debtors are currently acting as a debtors-in-possession pursuant to Section 1107 of the Bankruptcy Code. No trustee or examiner has been appointed in this case.

6. On July 11, 2013, the Debtors filed the “Debtors’ Motion For An Order Approving (I) The Disclosure Statement And (Ii) Voting And Solicitation Procedures With Respect To The Joint Plan Of Liquidation Pursuant To Chapter 11 Of The Bankruptcy Code Proposed By The Debtors And The Official Committee Of Unsecured Creditors.” ECF Doc. No. 711. The hearing on the Disclosure Statement is scheduled for August 27, 2013. Id.

III. LEGAL STANDARDS

A. Reasonableness

7. Bankruptcy Code Section 330(a)(1) provides that:

After notice to the parties in interest and the United States trustee and a hearing, and subject to sections 326, 328, and 329, the court may award to a trustee, ... an examiner, ... or a professional person employed under section 327 or 1103 –

- (A) reasonable compensation for actual, necessary services rendered by the trustee, examiner, . . . professional person, or attorney and by any paraprofessional person employed by any such person; and
- (B) reimbursement for actual, necessary expenses.

11 U.S.C. § 330(a)(1)(A) and (B).

8. To determine reasonableness, Section 330(a)(3) instructs that:

the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- a. the time spent on such services;
- b. the rates charged for such services;
- c. whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- d. whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- e. with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- f. whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3). To determine “reasonable compensation,” bankruptcy courts in this district are guided by, among other things, the Guidelines. See In re Value City Holdings, Inc., 436 B.R. 300, 305 (Bankr. S.D.N.Y. 2010) (“In addition to conforming to the requirements of the Bankruptcy Code, requests for professional compensation must also conform with the Bankruptcy Rules, UST Fee Guidelines and the SDNY Guidelines.”) (footnotes omitted).

9. Section 330 requires the applicant to establish both reasonableness and benefit to the estate from the professional’s services. In re Lederman Enter., Inc., 997 F.2d 1321, 1323 (10th Cir. 1993). To be compensable, the professional’s services must have been necessary and beneficial to the estate or its creditors. In re Engel, 124 F.3d 567, 573 (3d Cir. 1997).

10. Each applicant bears the burden of proving the reasonableness of its fees and expenses sought. Zeisler & Zeisler, P.C. v. Prudential Ins. Co. (In re JLM, Inc.), 210 B.R. 19, 24 (2d Cir. B.A.P. 1997); Value City, 436 B.R. at 305; In re CCT Commc’ns, Inc., No. 07–10210

(SMB), 2010 WL 3386947, *4 (Bankr. S.D.N.Y. Aug. 24, 2010); In re Northwest Airlines Corp., 382 B.R. 632, 645 (Bankr. S.D.N.Y. 2008) (citations omitted); In re Keene Corp., 205 B.R. 690, 695 (Bankr. S.D.N.Y. 1997). To satisfy its burden, an applicant must justify its charges with detailed, specific, itemized documentation. In re Baker, 374 B.R. 489, 494 (Bankr. E.D.N.Y. 2007); In re Bennett Funding Group, 213 B.R. 234, 244 (Bankr. N.D.N.Y. 1997).

11. If an applicant fails to sustain its burden on reasonableness, a court may properly deny the application for compensation. In re Beverly Mfg. Corp., 841 F.2d 365, 371 (11th Cir. 1988). Similarly, a court may reduce a professional's fees or expenses when they are disproportionate to the benefit to the estate, even if it already has approved the professional's retention under Sections 327 and 328 of the Bankruptcy Code. In re Taxman Clothing Co., 49 F.3d 310, 316 (7th Cir. 1995); Zolfo, Cooper & Co. v. Sunbeam-Oster Co., Inc., 50 F.3d 253, 262–63 (3d Cir. 1995) (affirming lower court's denial of improperly documented and inadequately detailed expenses).

12. The Court has an independent burden to review fee applications “lest overreaching . . . professionals drain [the estate] of wealth which by right should inure to the benefit of unsecured creditors.” Keene Corp., 205 B.R. at 695 (quoting In re Busy Beaver Bldg. Ctrs., Inc., 19 F.3d 833, 844 (3d Cir. 1994)); CCT, 2010 WL 3386947, at *4; Value City, 436 B.R. at 305. Accordingly, courts serve a vitally important gate-keeping role in enforcing the Code's requirements that only reasonable fees be approved and paid as well as maintaining public confidence in the bankruptcy system itself. In re Temple Retirement Community, Inc., 97 B.R. 333, 337 (Bankr. W.D. Tex. 1989). “[T]he judiciary should retain control of fees, given the sensitivities they generate and the need to promote public confidence in the system.” In re Child World, Inc., 185 B.R. 14, 17 (Bankr. S.D.N.Y. 1995).

B. “Lumping” or Block Billing

13. According to the UST Guidelines, billing records must clearly identify each discrete task billed, indicate the date the task was performed, the precise amount of time spent (not to be billed in increments greater than one-tenth of an hour), who performed the task, the level of experience, and that person’s hourly rate. See UST Guidelines at (b)(4)(v). Moreover, the UST Guidelines provide that “[s]ervices should be noted in detail and not combined or ‘lumped’ together, with each service showing a separate time entry.” Id. The UST Guidelines only permit “lumping” where the aggregate time does not exceed a half-hour. Id.

14. Recording multiple tasks as one billing entry, typically referred to as “block billing” or “lumping,” is routinely disallowed as it makes it exceedingly difficult to determine the reasonableness of the time spent on each of the individual tasks performed. See Baker, 374 B.R. at 494 (citations omitted) (“A professional is required to bill each task separately. That way, a Court can scrutinize the reasonableness of the time expended and counsel is not tempted to inflate the actual time spent and group multiple tasks together hoping to camouflage the true length of an individual task.”). As a result of “lumping” time, the “timekeeper fails to sustain [his] burden of providing that [his] fees are reasonable.” Brous, 370 B.R. at 576. Consequently, courts summarily will disallow time for discrete legal services merged together in a fee application. See, e.g., Baker, 374 B.R. at 496 (deducting 20% from the requested fees for improper block billing); In re M. Fabrikant & Sons, Inc., Case No. 06-12737 (SMB) (Bankr. S.D.N.Y. Jan. 13, 2009) (Memorandum Decision Regarding Applications for Professional Fees and Reimbursement of Expenses) (Docket No. 926) (allowing only 30 minutes for each “lumped” entry, irrespective of the aggregate time billed for that entry); CCT, 2010 WL 3386947 at *7 (allowing only 30 minutes of time for lumped entries).

C. Vague Time Entries

15. In addition, time entries may not be vague. The Retained Professionals have the burden of proving the reasonableness of their fee requests; accordingly, they must provide specific and detailed time records. To that end, the UST Guidelines require:

Time entries for telephone calls, letters, and other communications should give sufficient detail to identify the parties to and the nature of the communication. Time entries for court hearings and conferences should identify the subject of the hearing or conference.

See UST Guidelines, (b)(4)(v).

16. In order to enable the Court to determine whether a professional's time spent on a task is reasonable, time entries must be specific and the records must clearly identify each discrete task billed. Baker, 374 B.R. at 495 ("The records must be detailed enough to enable a Court to determine whether the attorneys are claiming compensation for hours that are 'redundant, excessive, or otherwise unnecessary.'"); see also Bennett Funding, 213 B.R. at 244 ("In cases where the time entry is too vague or insufficient to allow for a fair evaluation of the work done and the reasonableness and necessity for such work, the court should disallow compensation for such services."). Such vague entries "make a fair evaluation of the work done and the reasonableness and necessity for the work extremely difficult, if not impossible." In re Hudson, 364 B.R. 875, 880 (Bankr. N.D.N.Y. 2007).

17. Instead of embarking in a treasure hunt to determine what services were performed on a specific date, the time entries submitted should allow the Court and a reviewer to determine "the legal issues involved, the difficulties of the issues, and the resolution or results obtained." Id. References to telephone calls that do not make clear who the call was with or the subject matter discussed, preparation of memoranda of law that do not indicate the legal issues involved, email communications without a description of the substance of the communications

and the recipients of such communications, and the review of documents without providing a description of the document reviewed are all examples of vague time entries that make a fair evaluation of the work done and its reasonableness impossible. See id.; CCT, 2010 WL 3386947, *7 (disallowing time entries referring to telephone calls and emails without identifying the subject matter of the call or email, referring to preparation of draft letters without identifying the subject matter, and referring to vague description such as “work on fee application” or “attention to Vlahos’s request”).

D. Overhead and Other Administrative Activities

18. When determining whether requested fees are reasonable, courts consider, among other things, the professional’s expertise or skills. See, e.g., Fibermark, 349 B.R. at 396–97 (“The Court specifically considers where the task at hand could have been performed competently by a less experienced professional at a lower cost to the estate. Whether it is reasonable for a certain professional to complete a task is to be determined by the level and skill reasonably required for the task.”).

19. Accordingly, many courts have taken the position that tasks that are clerical in nature and that are appropriate for office staff, which is considered part of a professional’s overhead, may not be billed to the estate. Id. (concluding that non-compensable administrative activities include tasks such as “mailing or delivering papers; photocopying; word processing, including but not limited to creating templates, adding pages to various stipulations, formatting, creating spreadsheets, scanning and saving files into the firm’s computer system, creating and revising charts, inserting case numbers into orders and printing documents; organizing files; maintaining an internal calendar; checking for docket updates; updating a master service list;

creating, organizing, and indexing binders; pulling precedent pleadings requested by an attorney; and making travel arrangements”).

20. Word processing is also “a clerical service regardless of who performs it.” Bennett Funding, 213 B.R. at 428; UST Guidelines, 4(b)(5)(vii). As an overhead expense, word processing cannot be billed to the client. Moreover, time spent by a firm’s library staff is considered overhead. See In re Almacs, Inc., 178 B.R. 598, 606 (Bankr. D. R.I. 1995) (noting that debtor’s counsel use of librarian was “overhead” and was not properly charged to the estate); In re First Software Corp., 79 B.R. 108, 123 (Bankr. D. Mass. 1987) (disallowing part of the compensation for research performed by a librarian). A court should therefore deny fees associated with clerical tasks.

E. Preparation of Fee Applications

21. A reasonable amount of time for fee application preparation is permitted under the Bankruptcy Code; however, the fees related to such tasks should be limited to the preparation of the actual fee application, and should not encompass the review and correction of bills and response to the Fee Committee or other parties in interest to inquiries or objections raised with respect to the fee applications. Said differently, the Bankruptcy Code does not give professionals carte blanche to charge debtors’ estates for unreasonable fees to prepare fee applications. As the court in In re Computer Learning Centers, Inc., held:

[T]his does not mean that every aspect of preparing a fee application is compensable. In re CF & I Fabricators of Utah, Inc., 131 B.R. 474, 483–88 (Bankr. D. Utah 1991) carefully reviews the billing process and analyzes each aspect for purposes of compensation under 11 U.S.C. §330. It holds that those portions of the billing process common to billing both bankruptcy clients and non-bankruptcy clients are not compensable under §330 because they are part of the professional’s overhead. They are not separately charged to non-bankruptcy clients and no additional effort is required to complete them for a bankruptcy client. For example, maintaining time records does not require additional effort. Lawyers and accountants maintain the same time records in a non-bankruptcy

matter as in bankruptcy matters. Nor do lawyers or accountants charge for preparing their bills. Bills must be prepared in non-bankruptcy matters as well as bankruptcy matters. There may be some additional effort in putting the time records into the format required by the court. For example, the court requires time records to be maintained chronologically by task. While this may sometimes differ from the format of a non-bankruptcy bill, the additional effort is not generally significant if the records are initially properly set-up. Time records are almost universally maintained on computers with software that shows multiple formats, one of which will usually satisfy the bankruptcy requirements. “A computer billing package used by a professional that does not retrieve information in a format compatible with bankruptcy requirements and requires revisions to rectify the inadequacies, is not a deficiency the estate should pay for. This is especially true for professionals who regularly practice in this court and regularly prepare fee applications. Only those aspects of preparing a bankruptcy fee application that require additional – not merely different – efforts are compensable under § 330(a)(6).

285 B.R. 191, 219–20 (Bankr. E.D. Va. 2002) (citations omitted); see also In re Mesa Air Group Inc., 449 B.R. 441, 445 (Bankr. S.D.N.Y. 2011) (quoting CCT, 2010 WL 3386947, at *9)

(“[T]he review and editing of time records – as opposed to fee applications – is not compensable.”). Accordingly, billing a debtor’s estate for time spent reviewing the firm’s time entries to ensure compliance with the guidelines imposed by case law, the Court, and the United States Trustee as well as handling administrative matters in connection with billing for the engagement should not be compensable.

F. Actual and Necessary Expenses

22. Under Section 330(a)(1)(B), only documented expenses that are actual and necessary are reimbursable. 11 U.S.C. § 330(a)(1)(B). Professionals must “furnish enough specificity for the Court to establish whether a given expense was both actual and necessary.” In re Korea Chosun Daily Times, Inc., 337 B.R. 758, 769 (Bankr. E.D.N.Y. 2005) (quoting In re S.T.N. Enters., Inc., 70 B.R. 823, 834 (Bankr. D. Vt. 1987)). Expenses are “actual” if they are incurred and not based on a formula or pro rata calculation. Bennett Funding, 213 B.R. at 398. Expenses are “necessary” if they were “reasonably needed to accomplish proper representation

of the client.” In re American Preferred Prescription, Inc., 218 B.R. 680, 686–87 (Bankr. E.D.N.Y. 1998).

23. With respect to photocopying charges, the Guidelines, however, provide as follows: “Photocopying shall be reimbursable at the lesser of \$.10 or cost.” Administrative Order M-447 at F(2) (emphasis added).

G. Interim Compensation

24. Interim compensation to professionals, as reflected in Section 331, finds its origins in the equity powers of the bankruptcy court. In re Barron, 73 B.R. 812, 814 (Bankr. S.D. Cal. 1987). Therefore, the Bankruptcy Court has broad discretion in the course of examining and awarding interim fee applications. Id.

25. In particular, “whether interim allowances are awarded, and in what amounts, [are] questions left by Congress to the sound discretion of the bankruptcy court.” Id. Because the pending Applications are interim in nature, the timing of any payments is also within the parameters of the Court’s discretion. Id. Furthermore, courts have discretion to defer ruling on any or all of the Applications, until the time for final applications is proper. In re ACT Mfg., Inc., 281 B.R. 468, 474 (Bankr. D. Mass. 2002).

26. Section 331 incorporates the requirements of 11 U.S.C. § 330, and the standards are the same for interim and final awards of compensation. See Bennett Funding, 213 B.R. at 244. At the interim fee stage, “there is [no] legal entitlement to payment prior to the final fee award.” Child World, 185 B.R. at 17. Section 331 “is permissive, nothing in that provision requires a court to grant an application for interim compensation.” Id. Thus, the statute “authorizes the award of interim compensation, but does not mandate it.” In re First Hartford Corp., 23 B.R. 729, 732 (Bankr. S.D.N.Y. 1982); see also Barron, 73 B.R. at 814 (noting that

Congressional intent underlying Section 331 “was only to give officers of the estate an opportunity to apply for reimbursement.”) (emphasis in original).

IV. OBJECTION

A. Cozen O’Connor

27. Cozen O’Connor seeks an allowance of fees in the total amount of \$130,769.32 and reimbursement of out-of-pocket expenses in the total amount of \$588.59 during the Fee Period. The United States Trustee objects to the allowance of \$23,029.28 in fees for the reasons set forth below.

(i) Fees

Lumped Time Entries

28. Cozen O’Conner’s fee application includes lumped time entries that have been marked with the letter “L” on the attached Exhibit A. The objectionable time entries aggregate to \$76,764.28. As a result of the identified lumped time entries, the United States Trustee proposes that the Court reduce Cozen O’Conner’s fees for those services by approximately \$23,029.28, which represents 30% of the aggregate lumped time entries.

B. Grant Thornton

29. Grant Thornton seeks an allowance of fees in the total amount of \$439,719.00 and reimbursement of out-of-pocket expenses in the total amount of \$21,499.00 during the Fee Period. The United States Trustee objects to the allowance of \$178,666.98 in fees and expenses in the amount of \$139.35 for the reasons set forth below.

(i) **Fees**

Transitory Timekeepers

30. The United States Trustee's review of the time records indicates that thirteen timekeepers each billed fewer than five hours during this Fee Period. Thus, absent satisfactory explanation, the United States Trustee requests that the Court reduce any compensation allowed to Grant Thornton in the amount of \$10,265.50, which is the amount of fees generated by the 13 transitory timekeepers. See In re Jefsaba, 172 B.R. 786, 806 (Bankr. E.D. Pa. 1994) (referring to timekeepers who work on large matters for only a few hours as "transitory timekeepers").

Non-Working Travel

31. Grant Thornton's fee application includes non-working travel time entries totaling \$9,479.00 that appear to have been billed at full hourly rates. The United States Trustee objects to the billing of non-working travel time at full hourly rates and proposes that the Court reduce Grant Thornton's fees for such time entries by approximately \$4,739.50, which represents 50% of the aggregate non-working time entries.

Charging for Services of Interns

32. Grant Thornton seeks allowance of fees totaling \$18,356.00 related to the use of four interns. The hourly rate charged by these individuals range from \$89 to \$250. The United States Trustee objects to these charges because the hourly rates for these individuals appear excessive in the absence of additional justification. See In re Auto Parts Club, Inc., 224 B.R. 445, 449 (Bankr. S.D. Cal. 1998) (reducing the excessive fee of a summer intern); In re Bank of New England Corp., 134 B.R. 450, 455 (Bankr. D. Mass. 1991) (disallowing all fees charged for summer associates and interns because they do not provide enough value to the work performed by the firm to justify allowances"). Therefore, in the absence of additional support justifying

such charges, the United States Trustee requests that the Court reduce the fees in the amount of \$18,356.00.

Project Billing Format

33. Section A(4)(i) of the Local Guidelines provides that “[t]o facilitate effective review of the application, all time and service entries should be arranged by project categories.” Based upon Grant Thornton’s failure to arrange its time entries by project categories, the United States Trustee proposes that the Court reduce Grant Thornton’s fees in the amount of \$401,618.50 (the “Net Fees” after reduction for transitory timekeepers in the amount of \$10,265.5 plus non-working travel time in the amount of \$9,479 plus the fees of Interns in the amount of \$18,356.00) by approximately \$20,080.93, which represents 5% of the Net Fees.

Vague and Lumped Time Entries

34. Given the inordinately large number of time entries that are deficient because they are vague or lumped, it is impractical to identify each deficient entry. Accordingly, the United States Trustee proposes that the Court reduce Grant Thornton’s Net Fees by approximately \$120,485.55, which represents 30% of the Net Fees.

(ii) Expenses

Meals

35. Grant Thornton seeks reimbursement of \$1,974.09 for meal expenses. The United States Trustee objects to \$139.35 because it appears that these expenses do not comply with the Guidelines. For example, Grant Thornton seeks reimbursement of \$90.00 for an out of town dinner in Michigan on 1/22/2013 attended by three attendees. As this amount exceeds the \$20 per person limit on meals, the United States Trustee objects to \$30.00 of the above amount. The

United States Trustee requests a reduction for all meals that exceed the \$20.00 per person limit on meals. Accordingly, the United States Trustee requests a total meal reduction of \$139.35.

C. Morgan Lewis

36. Morgan Lewis seeks an allowance of fees in the total amount of \$734,225.04 and reimbursement of out-of-pocket expenses in the total amount of \$22,088.26 during the Fee Period. The United States Trustee objects to the allowance of \$25,733.00 in fees and expenses in the amount of \$18,609.57 for the reasons set forth below.

(i) Fees

Transitory Timekeepers

37. The United States Trustee's review of the time records indicates that six attorneys and one non-attorney each billed fewer than five hours during this Fee Period. Thus, absent satisfactory explanation, the United States Trustee requests that the Court reduce any compensation allowed to Morgan Lewis in the amount of \$8,420.50, which is the amount of fees generated by the 7 transitory timekeepers. See In re Jefsaba, 172 B.R. at (referring to timekeepers who work on large matters for only a few hours as "transitory timekeepers").

Review of Billing Invoices/Billing Matters

38. Morgan Lewis seeks to bill the estate the sum of \$41,800.50 under the project category "Retention and Fee Applications." Of this amount, the United States Trustee objects to \$17,312.50 because the time records indicate that the services rendered relate to revising the monthly statements. Annexed hereto as Exhibit B, is a copy of Morgan Lewis' time records marked with the annotation "R" to identify the objectionable time entries. These services are overhead and thus are not compensable by the estate. See CCT, 2010 WL 3386947, at *9 (reviewing and editing time records is not compensable). Therefore, the United States Trustee

requests that the Court reduce Morgan Lewis' compensation in this project category by \$17,312.50.s

(ii) **Expenses**

Business Meals

39. The United States Trustee objects to "Business Meals" in the amounts of \$104.52 and \$130.65 incurred on "12/2" because of Morgan Lewis' failure to unambiguously identify the number and identity of the individuals incurring the business meal expense. References to "< 10 people" or ">=10 people" do not provide the requisite substantiation necessary to authorize the requested reimbursement.

40. The United States Trustee requests additional explanation and substantiation for the "Concordance Hosting Fee" in the amount of \$3,874.40 and the "Axcelerate Hosting Fee" in the amount of \$14,500.00.

D. SSG

41. SSG seeks an allowance of fees in the total amount of \$806,700.00 and reimbursement of out-of-pocket expenses in the total amount of \$2,630.92 during the Fee Period. The United States Trustee objects to the allowance of expenses in the amount of \$331,700.00 for the reason set forth below.

(i) **Fees**

Sale Fee Request

42. SSG requests the award of a Sale Fee of \$331,700.00, which according to SSG "will be calculated as 5% of the cash distribution available to general unsecured creditors. The maximum available to general unsecured creditors will be approximately \$6,634,000.00." ECF Doc. No. 694 at ¶ 20. According to the Debtors' Disclosure Statement, the Debtors are currently

in the claims reconciliation process and contemplate filing one or more omnibus claims objections. ECF Doc. No. 688 at § 2.7. Further, under a proposed plan of reorganization, the Debtors estimate that the general unsecured creditors will receive between 0 to 5% of their allowed claims. *Id.* at § 3.2. Thus, at this time, the total amount to be distributed to general unsecured creditors is unclear. Consequently, the amount of a payment under the Sales Fee cannot be determined at this time. Accordingly, the United States Trustee objects to the payment of the Sales Fee until the distribution to general unsecured creditors can be determined.

E. Young Conaway

43. Young Conaway seeks an allowance of fees in the total amount of \$195,641.50 and reimbursement of out-of-pocket expenses in the total amount of \$9,692.51 during the Fee Period. The United States Trustee objects to the allowance of \$4,639.00 in fees and expenses in the amount of \$183.00 for the reasons set forth below.

(i) Fees

Review of Billing Invoices/Billing Matters

44. Young Conaway seeks to bill the estate the sum of \$16,331.50 under the project category “Fee/Employment Applications.” Of this amount, the United States Trustee objects to \$4,639.00 because the time records indicate that the services rendered relate to revising the monthly statements. Annexed hereto as Exhibit C, is a copy of Young Conaway’s time records marked with the annotation “R” to identify the objectionable time entries. These services are overhead and thus are not compensable by the estate. See CCT, 2010 WL 3386947, at *9 (reviewing and editing time records is not compensable). Therefore, the United States Trustee requests that the Court reduce Young Conaway’s compensation in this project category by \$4,639.00.

(ii) **Expenses**

Scanning Charges

45. Young Conaway seeks reimbursement for “Reproduction Charges” in the amount of \$4,021.10. The United States Trustee objects to scanning charges that total \$183.00 and appear to have been combined with the photocopy charges. Scanning documents is part of a firm’s overhead and is not compensable.

F. Lowenstein

46. Lowenstein seeks an allowance of fees in the total amount of \$415,109.00 and reimbursement of out-of-pocket expenses in the total amount of \$4,118.85 during the Fee Period. The United States Trustee objects to the allowance of \$8,071.50 in fees for the reasons set forth below.

(i) **Fees**

Transitory Timekeepers

47. The United States Trustee’s review of the time records indicates that four attorneys and three non-attorneys each billed fewer than five hours during this Fee Period. Thus, absent satisfactory explanation, the United States Trustee requests that the Court reduce any compensation allowed to Lowenstein in the amount of \$3,950.00, which is the amount of fees generated by the 7 transitory timekeepers. See In re Jefsaba, 172 B.R. at 806 (referring to timekeepers who work on large matters for only a few hours as “transitory timekeepers”).

Review of Billing Invoices/Billing Matters

48. Lowenstein seeks to bill the estate the sum of \$16,331.50 under the project category “Fee/Employment Applications.” Of this amount, the United States Trustee objects to \$3,086.50 because the time records indicate that the services rendered relate to revising the

monthly statements. Annexed hereto as Exhibit D, is a copy of Lowenstein's time records marked with the annotation "R" to identify the objectionable time entries. These services are overhead and thus are not compensable by the estate. See CCT, 2010 WL 3386947, at *9 (reviewing and editing time records is not compensable). Therefore, the United States Trustee requests that the Court reduce Lowenstein's compensation in this project category by \$3,086.50.

49. The United States Trustee objects to the services under the project category "Fee/Employment Objections" in the amount of \$1,035.00 for time spent reviewing and discussing the United States Trustee's objection to Lowenstein's First Interim Fee Application. Such services should not be borne by the estates.

V. CONCLUSION

WHEREFORE, the United States Trustee respectfully submits that the Court enter an order (i) reducing the fees allowed to the Retained Professionals by the amounts set forth herein, (ii) directing the Retained Professionals to supplement the Applications as set forth herein, (iii) reducing the reimbursement of expenses to the Retained Professionals by the amounts set forth herein, and (iv) granting such other relief as is just.

Dated: New York, New York
July 29, 2013

Respectfully submitted,

TRACY HOPE DAVIS
UNITED STATES TRUSTEE

By: /s/ Brian S. Masumoto
Brian S. Masumoto
Michael Driscoll
Trial Attorneys
Office of the United States Trustee
U.S. Federal Office Building
201 Varick Street, Suite 1006
New York, NY 10014

EXHIBIT A

Journal Register Company, Inc.

File Number: 332907.000

Invoice No.: 866545

July 2, 2013

Page 2

16488.0001.000 Journal Register Company, Inc.
 332907.000 Journal Register Company re: General

Date	Initials	Description of Services	Hours
10/23/12	EEK	Torrington: Confer with tNguyen; emails to/from client; reviewed documents	.40
10/23/12	TBN	TORRINGTON: Corresponded with J. Yang regarding terms of LOI; teleconference with J. Yang regarding same; met with B. Kearney regarding same.	.50
10/24/12	EEK	Torrington: Reviewed LOI, Bill of Sale; Gift Letter; telephone calls and emails to/from client; revised documents	2.10
10/26/12	EEK	Tax Representation Agreement: Reviewed and provided comments to agreement	.80
10/31/12	EEK	Torrington: Drafted lease agreement	2.40
11/05/12	EEK	Torrington: Reviewed and responded to emails from client; revised lease agreement	.80
11/06/12	EEK	Torrington: Analyzed email from client; further revised lease	.50
11/07/12	EEK	Tax Agreement: telephone call with Newmark; revised tax agreement	.60
11/14/12	TBN	Fort Washington: Received and reviewed correspondence from J. Yang regarding letter of intent; reviewed draft letter of intent.	1.10
11/15/12	TBN	FORT WASHINGTON: Teleconference with J. Yang regarding draft letter of intent and comments to same; revised draft letter of intent per discussion with J. Yang; corresponded with J. Yang regarding same.	1.40
11/16/12	TBN	FORT WASHINGTON: Corresponded with J. Yang regarding additional changes to terms of draft letter of intent; revised draft letter of intent per J. Yang comments.	.40
12/04/12	EEK	Tax Agreements with Newmark: Telephone call with client; revised Tax Representation Agreements; reviewed 500 Mildred Avenue Lease; drafted letter agreement	1.50
12/06/12	EEK	Tax Agreements with Newmark- Revised tax agreement and letter agreement	.80
12/07/12	TBN	Teleconference with J. Miller, A. Pennington, M. Kuritzkes and P. Fleming regarding bankruptcy requirements relating to future property sales.	.60

Journal Register Company, Inc.
 File Number: 332907.000
 Invoice No.: 866545

July 2, 2013
 Page 3

Date	Initials	Description of Services	Hours
12/19/12	RL	Draft Purchase and Sale Agreement re: 290 Commerce Drive, Fort Washington, PA.	2.30
12/19/12	TBN	FORT WASHINGTON: Corresponded with A. Pennington and R. Lewis regarding preparation of draft PSA; received signed letter of intent from A. Pennington.	.30
12/25/12	TBN	Bankruptcy Holdover Review: Reviewed leases for various properties in connection with possible holdover penalties following a termination of the lease in bankruptcy; corresponded with J. Yang regarding same.	1.40 L
12/26/12	RL	Research the default rule for holdover tenancies under Michigan law.	1.60
12/26/12	TBN	HOLDOVER LEASE REVIEW: Reviewed lease and lease abstracts and prepared analysis for holdover penalties and surrender obligations; various correspondence and teleconference with J. Miller and J. Yang regarding same; corresponded with R. Lewis regarding research of Michigan holdover laws.	3.40 L
12/27/12	TBN	HOLDOVER LEASE REVIEW: Various correspondence with J. Yang and J. Miller regarding lease holdover and surrender provisions; reviewed Macomb leases for environmental obligations.	1.40 L
12/31/12	TBN	GENERAL: Corresponded with J. Yang regarding status of open matter and review of lease for Macomb Township, MI.	.20
01/02/13	TBN	NORTH HAVEN: Corresponded with J. Yang regarding review of draft letter of intent.	.20
01/07/13	TBN	NORTH HAVEN, CT: Corresponded with J. Yang regarding review of Letter of Intent; reviewed draft letter of intent.	.40
01/08/13	TBN	NORTH HAVEN, CT: Reviewed draft letter of intent and correspondence from Buyer's broker regarding due diligence and revisions to term sheet; prepared comments to same; corresponded with J. Yang regarding same.	1.80 L
01/09/13	TBN	NORTH HAVEN, CT: Reviewed draft letter of intent; prepared comments to same; corresponded with J. Yang regarding same.	1.80 L

Journal Register Company, Inc.
File Number: 332907.000
Invoice No.: 866545

July 2, 2013
Page 4

Date	Initials	Description of Services	Hours
01/10/13	RL	Re North Haven Sale: draft letter of intent; met with T. Nguyen regarding draft letter of intent; participate in teleconference with J. Yang to discuss open business terms in order to move forward with drafting the letter of intent; revise letter of intent.	1.30
01/10/13	TBN	NORTH HAVEN, CT: Met with R. Lewis regarding Buyer's draft letter of intent; correspondence and teleconference with J. Yang regarding same.	.20
01/10/13	TBN	NORTH HAVEN, CT: Reviewed draft revised LOI; discussed same with R. Lewis; corresponded with J. Yang regarding same; teleconference with J. Yang regarding same; Received and reviewed comments to draft LOI from J. Yang.	.50
01/11/13	RL	Re North Haven Sale: review and revise North Haven Letter of Intent.	.60
01/24/13	TBN	GA Keen Realty: Teleconference with J. Miller regarding terms of retention agreement; corresponded with H. Bowdin regarding same; revised draft retention letter per J. Miller comments.	.90
01/25/13	TBN	LANCASTER AVENUE: Corresponded with J. Yang regarding tax closing and post closing prorations.	.60
01/29/13	TBN	GA KEEN: Reviewed consultant's comments to draft retention agreement; corresponded and teleconference with J. Miller regarding same; revised draft retention agreement per J. Miller comments.	2.70
01/30/13	TBN	GA KEEN: Prepared for teleconference with consultants and A. Magaziner; teleconference regarding comments and open issues to draft retention agreement.	1.30
02/01/13	TBN	GA KEEN: Various correspondence with A. Magaziner regarding comments to consulting contract; teleconference with J. Miller regarding same; corresponded with J. Miller regarding open issues to consulting contract; corresponded with H. Bordwin regarding same.	1.10
02/04/13	TBN	GA KEEN: Revised draft consulting agreement per J. Miller comments; corresponded with J. Miller regarding same; corresponded with H. Bordwin regarding same; corresponded with A. Mazaginer regarding revised consulting agreement.	2.10
02/12/13	TBN	MIRO CONSULTING CONTRACT: Corresponded with J. Yang regarding scope of work.	.20

Journal Register Company, Inc.
 File Number: 332907.000
 Invoice No.: 866545

July 2, 2013
 Page 5

Date	Initials	Description of Services	Hours
02/14/13	TBN	Teleconference with M. Kuritzkes, J. Miller and N. Herman regarding status of leases and strategy for amendments/rejections; corresponded with J. Miller regarding same.	.40
02/18/13	TBN	SYNAPSE CONSULTING AGREEMENT: Corresponded with J. Miller regarding consulting agreement; reviewed draft consulting agreement and prepared comments to same.	.80
02/19/13	TBN	SYNAPSE CONSULTING AGREEMENT: Continued review of draft consulting agreement; corresponded and teleconference with J. Miller regarding draft consulting agreement; revised draft consulting agreement per J. Miller's comments to same; received updated consulting agreement from J. Miller; prepared comments to same.	1.70
02/21/13	TBN	TORRINGTON: Corresponded with J. Yang regarding approved Lease terms; telephone conference with C. Beltz regarding preparation of Lease Agreement; corresponded with J. Miller regarding same.	.90
02/25/13	RDW	Torrington / Conference call with client re: initial questions in preparation for drafting lease agreement with CAFTA.	.50
02/26/13	RDW	Torrington / draft proposed lease agreement with CAFTA	3.20
02/26/13	TBN	TORRINGTON: Various correspondence with J. Yang and D. Walker regarding preparation of draft lease; teleconference with J. Yang and D. Walker regarding same.	.60
02/27/13	RDW	Torrington / Draft memo to client re: additional information needed to complete lease agreement.	.30
02/27/13	RDW	Torrington / draft proposed lease agreement with CAFTA	2.80
02/27/13	TBN	Teleconference with J. Miller regarding status of open matters.	.30

Total Hours Billed:

51.70

Journal Register Company, Inc.
File Number: 332907.000
Invoice No.: 862914

June 7, 2013
Page 2

332907.000 16488.0001.000 Journal Register Company, Inc.
Journal Register Company re: General

Date	Initials	Description of Services	Hours
03/13/13	TBN	Corresponded with J. Miller regarding post-sale title to JRC properties and proposed ownership structures; teleconference with J. Miller regarding same; reviewed organizational structure post-sale; corresponded with J. Leonard regarding same;	1.40
03/14/13	TBN	Received and reviewed correspondence from T.J. Russo regarding comments to proposed draft lease extension.	.20
03/14/13	TBN	Corresponded with J. Leonard regarding proposed fee ownership structure of JRC portfolio assets post-sale; reviewed portfolio assets and jurisdiction in connection with transfer tax consequences; met with J. Leonard regarding same; various correspondence with J. Miller regarding same.	1.60
03/18/13	TBN	Teleconference with J. Miller regarding status of open matters and upcoming matters.	.30
03/18/13	TBN	Reviewed draft lease amendment; reviewed T.J. Russo's comments to same; corresponded with J. Miller regarding same.	.60
03/19/13	TBN	Reviewed underlying lease agreement in connection with revisions to proposed draft lease amendment.	.70
03/20/13	TBN	Reviewed correspondence from T. J. Russo regarding economic terms of lease amendment; reviewed lease amendment and lease in connection with same; corresponded with J. Miller regarding open issues to lease amendment.	1.30
03/22/13	TBN	Various correspondence with J. Miller and T.J. Russo and J. Collins regarding additional rent and elevator repairs in connection with revisions to draft lease amendment; received and reviewed J. Miller comments to open issues to lease amendment.	.50
03/26/13	TBN	Prepared revised lease amendment per comments from J. Miller and T.J. Russo.	1.40

Journal Register Company, Inc.
File Number: 332907.000
Invoice No.: 862914

June 7, 2013
Page 3

Date	Initials	Description of Services	Hours
03/28/13	TBN	Reviewed various correspondence from J. Miller and T.J. Russo regarding comments to proposed lease amendment; corresponded with J. Miller and T.J. Russo regarding same; teleconference with J. Miller regarding same; various correspondence with J. Miller and T.J. Russo regarding open issues to draft lease amendment and status of elevator repairs.	2.10 L
03/29/13	TBN	Various correspondence with J. Miller, T.J. Russo and R. Bolognese regarding elevator repairs; revised draft lease amendment in connection with same; corresponded with client team in connection with same.	.90 L
04/02/13	BSK	Revise fee application and affidavit.	2.60
Total Hours Billed:			<u>13.60</u>

Digital First Media, Inc.
File Number: 323148.000
Invoice No.: 851021

March 15, 2013
Page 2

15885.0001.000 Digital First Media, Inc.
323148.000 Digital First Media/Journal Register Co - General

Date	Initials	Description of Services	Hours
09/10/12	TBN	General: Prepared status update of open matters; corresponded with J. Miller regarding same.	.30
12/04/12	TBN	LISTING AUTHORIZATIONS: Reviewed proposed listing authorizations from Newmark; corresponded with J. Miller regarding same.	.50
12/07/12	TBN	SYNAPSE CONSULTING AGREEMENTS: Reviewed draft consulting agreements; prepared comments to same; corresponded with J. Miller regarding same.	1.80 L
12/11/12	TBN	SYNAPSE CONSULTING AGREEMENTS: Reviewed revised Synapse consulting agreement; corresponded with J. Miller regarding same.	.80
02/11/13	TBN	MIRO ENGINEERING CONTRACT: Received and reviewed correspondence from J Yang regarding review of contract; reviewed proposed contract and prepared comments to same; teleconference with J. Yang regarding same; revised comments to same; corresponded with J. Yang and J. Miller regarding same.	1.40 L
02/25/13	JAL	Brokerage Company: Conference with T. Nguyen; conference call with Joe Miller regarding termination of Master Service Agreement and structure of new real estate company.	.50
02/25/13	TBN	Telephone conference with J. Miller and J. Leonard regarding brokerage company.	.40
Total Hours Billed:			<u>5.70</u>

Digital First Media, Inc.
File Number: 328084.000
Invoice No.: 850912

March 14, 2013
Page 2

15885.0001.000 Digital First Media, Inc.
328084.000 DFM re: Newmark MSA

Date	Initials	Description of Services	Hours
01/09/13	TBN	Received and reviewed correspondence from A. Pennington regarding bankruptcy notice; corresponded with A. Pennington and K. Lorensen regarding same.	.50
02/21/13	KG	Reviewing Master Services Agreement, SOW#1 and Software License and Maintenance Agreement; corresponded and met with T. Nguyen regarding same; drafting e-mail regarding fees outstanding and termination rights	3.40
02/21/13	TBN	Telephone conference with J. Miller regarding termination of MSA and review of A. and N. Pennington Employment Contract; met with K. Golden regarding same; Received and reviewed correspondence from K. Golden regarding same.	.80
02/22/13	TBN	Various correspondence from N. Pennington regarding employment contracts; teleconference with A. Pennington and N. Pennington regarding proposed brokerage company structure and termination of Master Service Real Estate Agreement.	2.20
02/25/13	KG	Discussing MSREA termination and expenses with Tracey Nguyen	.50
02/25/13	TBN	Received and reviewed correspondence from A. Pennington regarding employment contract review; met with K. Golden regarding review of MSA in connection with potential termination; Telephone conference with J. Miller and J. Leonard regarding brokerage company and termination of Master Real Estate Service Agreement; corresponded with M. Foley and D. Walton regarding same.	2.70
02/26/13	TBN	Reviewed Anne and Nate Pennington employment contracts; teleconference with J. Miller regarding same and structure of brokerage company; teleconference and corresponded with D. Walton regarding review of Anne and Nate Pennington employment contracts.	1.30
02/28/13	TBN	Corresponded with J. Miller and D. Walton regarding review of Penningtons' employment contracts; teleconference with J. Miller and D. Walton regarding same.	.60

Total Hours Billed:

12.00

Digital First Media, Inc.
File Number: 328084.000
Invoice No.: 836275

December 10, 2012
Page 2

15885.0001.000 Digital First Media, Inc.
328084.000 DFM re: Newmark MSA

Date	Initials	Description of Services	Hours	
09/05/12	KG	Reviewing Master Services Agreement; discussing agreement with Tracey Nguyen; discussing agreement with Joe Miller	1.30	L
09/05/12	TBN	Received and reviewed correspondence from K. Golden regarding open issues to revised MSA; reviewed Newmark's comments to draft MSA; discussed same with K. Golden.	1.10	L
09/06/12	KG	Discussing Master Real Estate Services Agreement with client; discussing agreement with Newmark's counsel	.80	
09/10/12	KG	Editing Software Agreement attachment to Master Real Estate Services Agreement	2.40	
09/11/12	KG	Reviewing software agreement attached to the Master Services Agreement; discussing master services agreement with Richard Blashka at Newmark; discuss Software Agreement with T. Nguyen	2.60	L
09/11/12	TBN	Received and reviewed correspondence from K. Golden regarding revised Software License, Maintenance and Support Agreement; reviewed same and prepared comments to same; discussed Software License, Maintenance and Support Agreement with K. Golden.	.30	
09/12/12	KG	Sending e-mail regarding insurance provisions to risk managers; discussing software agreement with Tracey Nguyen; discussing software agreement with client	1.30	L
09/12/12	TBN	Corresponded with IP group regarding review of Software License, Maintenance and Support Agreement; discussed and corresponded with K. Golden regarding same	.30	
09/13/12	KG	Discussing software agreement with Andrew Nemiroff; reviewing drafting of Master Services Agreement	.70	
09/14/12	APN	Reviewed license agreement; conferences with K. Golden	1.80	
09/14/12	KG	Sending blacklined MSA to client with comments; discussing software license agreement with IP counsel and Tracey Nguyen; sending software license agreement to client with comments.	2.30	L
09/18/12	TBN	Corresponded with K. Golden regarding software license agreement.	.30	

Digital First Media, Inc.
File Number: 328084.000
Invoice No.: 836275

December 10, 2012
Page 3

Date	Initials	Description of Services	Hours
09/19/12	KG	Discussing Master Services Agreement and Software maintenance agreement with Joe Miller and Tracey Nguyen; editing Software maintenance agreement and sending agreement to Newmark	2.90 L
09/19/12	TBN	Corresponded with K. Golden regarding Software License and Maintenance Agreement; reviewed and prepared comments to same.	.60
09/26/12	KG	Reviewing Software License, Maintenance and Support Agreement; discussing agreement with Tracey Nguyen; reviewing Master Agreement for relevant provisions; corresponding with client regarding software requirements and agreement	2.60 L
09/27/12	KG	Discussing Software Maintenance Agreement with client and counsel to Newmark; discussing final Master Real Estate Services Agreement, Software License Maintenance and Support Agreement, and SOW #1 with Newmark Counsel; reviewing final documents	1.80 L
09/28/12	KG	Corresponding with client regarding Newmark documents	.30
10/02/12	KG	Reviewing signed MRESA documents; coordinating exchange of originals	.40
10/16/12	KG	Reviewing originals documents sent from Newmark; sending originals to Newmark and client	.50
Total Hours Billed:			<u>24.30</u>

Digital First Media, Inc.
 File Number: 327265.000
 Invoice No.: 836285

December 10, 2012
 Page 2

15885.0001.000 Digital First Media, Inc.
 327265.000 DFM re: West Chester Pike, Newtown Square

Date	Initials	Description of Services	Hours
09/05/12	TBN	Received and reviewed correspondence from J. Miller regarding bankruptcy status.	.30
09/10/12	TBN	Corresponded with J. Miller regarding execution of PSA and bankruptcy court approval.	.20
09/11/12	TBN	Various correspondence with J. Miller and Buyer regarding execution of PSA and status of Bankruptcy Court approval; teleconference with Buyer regarding same; reviewed revised PSA from Bankruptcy counsel; corresponded with J. Miller regarding comments to same.	.80
09/12/12	TBN	Revised draft PSA; various correspondence with Buyer regarding same and execution logistics and Bankruptcy Court approval; teleconference with Buyer regarding execution of same; corresponded with J. Miller regarding execution of same; corresponded with N. Pennington regarding execution as escrow agent.	1.20 L
09/13/12	TBN	Correspondence and teleconference with Buyer regarding Creditors Committee approval; corresponded with J. Miller and bankruptcy counsel regarding same; teleconference with N. Pennington regarding status of execution and escrow agent signature page.	.80
09/17/12	TBN	Various correspondence with J. Miller regarding status of PSA approval.	.40
09/19/12	TBN	Corresponded with J. Miller regarding PSA and committee approval.	.40
09/25/12	TBN	Corresponded with Buyer regarding status of creditors committee review; corresponded with J. Miller regarding same.	.20
10/10/12	TBN	Review motion to sell property; teleconference with J. Miller regarding same; corresponded with Buyer regarding same.	1.10 L
10/15/12	TBN	Teleconference with J. Miller regarding status of bankruptcy court approval; teleconference with Buyer regarding same.	.10
10/16/12	TBN	Corresponded with J. Miller and K. Enos regarding competitive bidding process; teleconference with K. Enos and Buyer regarding same.	.50

Digital First Media, Inc.
File Number: 327265.000
Invoice No.: 836285

December 10, 2012
Page 3

Date	Initials	Description of Services	Hours
10/22/12	TBN	Various correspondence with K. Enos regarding comments to draft motion to sell property; corresponded with Buyer regarding revisions to PSA regarding competitive bidding process.	.50
10/23/12	TBN	Corresponded with Buyer regarding proposed revisions to PSA; corresponded with K. Enos regarding same.	.60
10/29/12	TBN	Teleconference with Buyer regarding revisions to purchase agreement and draft motion to approve private sale; various correspondence with K. Enos regarding same; revised draft purchase agreement; corresponded with J. Miller and K. Enos regarding same.	1.30 L
11/12/12	TBN	Received and reviewed various correspondence from N. Pennington regarding prospective bidders; corresponded with N. Pennington and K. Enos regarding same; prepared form PSA for bidders; corresponded with N. Pennington regarding same.	1.20 L
11/14/12	TBN	Received and reviewed various correspondence from Brokers and K. Enos regarding telephonic auction; corresponded and teleconference with K. Enos regarding same; various correspondence and teleconference with Buyer regarding auction process; teleconference with A. Pennington regarding closing under competitive bidding process; corresponded with J. Miller same; teleconference with Buyer regarding auction.	2.80 L
11/15/12	TBN	Corresponded with A. Pennington regarding auction process and closing timeline; received and reviewed correspondence from J. Miller and K. Enos regarding same.	.40
11/16/12	TBN	Various correspondence with E. Enos regarding final PSA and execution of same and exhibits to same.	.30
11/19/12	JML	Revise Application for Use of Occupancy for Transfer of Real Estate; Smoke Detector & Sump Pump Certification and Fire Suppression System Certification. Email correspondence to E. Condra; discuss closing logistics with R. Lewis and T. Nguyen	.80
11/19/12	RL	Internal meeting with T. Nguyen to discuss preparation for closing; review Purchase and Sale Agreement in order to begin to prepare closing checklist; begin to prepare the following exhibits to Purchase and Sale Agreement: Special Warranty Deed and FIRPTA; discuss closing logistics with J. Lampe.	3.40 L

Digital First Media, Inc.
 File Number: 327265.000
 Invoice No.: 836285

December 10, 2012
 Page 4

Date	Initials	Description of Services	Hours
11/19/12	TBN	Met with J. Lampe regarding sewer and UO certifications in connection with closing; corresponded with E. Condra regarding same; various correspondence with R. Lewis regarding preparation of closing checklist and closing documents; corresponded with A. Pennington regarding closing logistics.	.60
11/20/12	JML	Receive correspondence re: Approval of Sale. Correspondence with T. Nguyen.	.20
11/20/12	RL	Continue to draft Special Warranty Deed, FIRPTA Affidavit, and Lease Assignment; finalize closing checklist; draft letter to purchaser re election to close on 12/5/2012	2.20 L
11/20/12	TBN	Corresponded and teleconference with J. Miller regarding bankruptcy court approval and notice to close; corresponded with J. Lampe regarding same; corresponded with K. Enos regarding same; corresponded with R. Lewis regarding preparation of notice to Buyer; received and reviewed correspondence from A. Pennington regarding Buyer's broker representation; corresponded with N. Pennington regarding status of court approval and closing.	.80
11/21/12	TBN	Various correspondence with K. Enos regarding closing logistics and stay period and closing date.	.20
11/26/12	JML	Telephone call with J. Holsten, American Land Transfer Associates re: Tax Certification Searches; Closing Requirements; Owner's Affidavit. Revise Deed, Lease assignment and FIRPTA Affidavit. Receive, review and mark up Owner's Affidavit. Revise Closing Checklist. Correspondence with E. Condra. Conference with T. Nguyen.	2.10 L
11/26/12	RL	Update closing checklist in preparation for closing.	.20
11/26/12	TBN	Various correspondence with J. Lampe regarding sewer certifications; UO Application and tax certifications; corresponded with title company regarding same.	.60
11/28/12	JML	Correspondence with J. Holsten re: Status of title commitment.	.20
11/28/12	RL	Internal meeting with T. Nguyen to discuss closing logistics, prepare closing documents; update closing checklist	.80

Digital First Media, Inc.
File Number: 327265.000
Invoice No.: 836285

December 10, 2012
Page 5

Date	Initials	Description of Services	Hours
11/28/12	TBN	Revised draft closing documents; teleconference with Buyer regarding comments to draft closing documents and lease; met with R. Lewis regarding closing logistics teleconference with A. Pennington regarding co-operating broker commissions; revised draft closing checklist; corresponded with client team regarding same.	1.70
11/29/12	JML	Receive and review correspondence re: Journal Register Company Board of Directors. Draft Unanimous Consent of the BOD authorizing Sale of 3732 West Chester Pike. Correspondence with T. Nguyen. Review of executed Purchase Agreement. Revise closing index. Call with J. Miller re: Organizational Structure of Journal Register East, Inc. Draft Realty Transfer Tax Affidavit Statement of Value	1.80
11/29/12	TBN	Teleconference with Buyer regarding closing documents and lease; corresponded with Buyer regarding same; reviewed draft owner's affidavit from title company; corresponded with J. Lampe regarding same	.80
11/30/12	JML	Correspondence to J. Holsten re: Comments to Seller's affidavit of title.	.20
11/30/12	MMD	Review Org Docs and draft authorizing consent	.20
11/30/12	TBN	Various correspondence and teleconference with P. Boyle regarding board consent for sale; teleconference with M. Dugan regarding same; reviewed organizational documents for selling entity; revised draft consent; corresponded with P. Boyle regarding same; corresponded with title company regarding status of title report; reviewed and revised Owner's affidavit; corresponded with J. Miller regarding Sewer Certifications and UO applications.	1.70

Total Hours Billed:

31.60

Digital First Media, Inc.
File Number: 327265.000
Invoice No.: 850603

March 13, 2013
Page 2

15885.0001.000 Digital First Media, Inc.
327265.000 DFM re: West Chester Pike, Newtown Square

Date	Initials	Description of Services	Hours
12/02/12	RL	Draft closing escrow letter to American Land Transfer Assoc. in preparation for closing.	.50
12/03/12	JML	Receive Seller's executed Certifications and Application re: Use & Occupancy. Prepare correspondence to B. Cumby, Purchaser, re: Execution of Fire Suppression System Certificate and Smoke Detector and Sump Pump Certification.	.80
12/03/12	RL	Finalize closing escrow letter to American Land Transfer Assoc; update closing checklist; coordinate closing logistics; draft Seller's certificate; draft signature page to Closing Settlement page; follow up with title company to check status of title commitment; corresponded with T. Nguyen regarding closing documents	1.30 L
12/03/12	TBN	Various correspondence with R. Lewis regarding closing documents; corresponded with title company regarding closing date and title commitment; teleconference with Buyer regarding extended closing date; corresponded with K. Enos regarding same; corresponded with M. Kuritzkes regarding board resolutions.	.80
12/04/12	JML	Correspondence with J. Holsten re: Schedule B-2 Exceptions. Request DE Good Standing for Journal Register East, Inc. Email correspondence with J. Holsten re: Seller's good standing. Receive B-2 Exceptions. Conference with T. Nguyen.	.50
12/04/12	TBN	Reviewed title commitment; various correspondence and teleconference with title company regarding Seller requirements and mortgage releases; corresponded with K. Enos and J. Miller regarding same; corresponded and teleconference with K. Golden regarding release of mortgages; corresponded with title company regarding closing logistics; teleconference with J. Lampe regarding title review.	2.30 L
12/05/12	KG	Discussing release of mortgages with Tracey Nguyen; reviewing title information; discussing release with Jaisohn Im	.80
12/05/12	RL	Revise FIRPTA Affidavit; correspond with Joanne from Title Company to provide wiring instructions	.30

Digital First Media, Inc.
 File Number: 327265.000
 Invoice No.: 850603

March 13, 2013
 Page 3

Date	Initials	Description of Services	Hours
12/05/12	TBN	Various correspondence with K Golden regarding release of mortgages; corresponded with R. Lewis regarding closing documents and closing checklist; reviewed draft closing documents.	1.10 L
12/06/12	JML	Conference with K. Golden re; UCC Terminations; Review of Title Commitment/B-1 Requirements. Draft UCC Terminations. Correspondence with J. Holsten. Review of PA DOS UCC Website.	.80
12/06/12	KG	Discussing removal of mortgages with counsel to Wells Fargo; discussing removal of financing statements with Jenna Lampe	.70
12/06/12	TBN	Various correspondence with J. Miller and G. Struening regarding Seller closing requirements and draft settlement sheet.	.80
12/07/12	JML	Revise Special Warranty Deed to include Being Clause; final lease assumption and FIRPTA affidavit for execution. Review of Purchase Agreement re: Seller's Closing Deliverables. Revise Closing Instruction Letter. Correspondence with P. Boyle re: Fully executed Consent of the Board of Director Journal East Register, Inc. Revise UCC-3 Termination Statements. Correspondence to J. Miller attaching execution ready Closing Documents.	2.10 L
12/07/12	KG	Reviewing mortgage and assignment of leases and rents; drafting release documents for two mortgages and two assignments of leases and rents	2.10 L
12/07/12	RL	Prepare closing documents to be sent to Seller for signature.	.90
12/07/12	TBN	Various correspondence with J. Lampe and title company regarding closing logistics and open Seller closing requirements; various correspondence with K. Enos and J. Miller regarding segregated account; corresponded with title company regarding same; corresponded with J. Lampe and title company regarding board resolutions; corresponded with J. Lampe regarding coordination of execution of closing documents; various correspondence with K. Golden regarding mortgage releases.	1.10 L

Digital First Media, Inc.
File Number: 327265.000
Invoice No.: 850603

March 13, 2013
Page 4

Date	Initials	Description of Services	Hours
12/10/12	JML	Receive and review Seller's closing deliverables. Review of Purchase Agreement. Email correspondence and telephone call with B. Cumby; Township Certifications; closing deliverables and date of closing. Revise UCC-3 Terminations. Correspondence with K. Golden. Revise Escrow Letter. Revise Special Warranty Deed; discuss closing with T. Nguyen	2.10 L
12/10/12	KG	Discussing release and UCC termination statements with lender's counsel to obtain releases for closing	.60
12/10/12	RL	Review closing checklist to check for outstanding items in preparation for closing.	.10
12/10/12	TBN	Discussed closing deliverable with J. Lampe; various correspondence with client regarding closing and segregated accounts and release of mortgages; corresponded with K. Golden regarding same; teleconference with Title Company regarding same.	.80
12/11/12	JML	Various email correspondence with L. McCulloch; J. Holsten; J. Miller; E. Condra; B. Cumby; T. Nguyen re: Status of Closing Date; receipt of Seller's closing deliverables; draft closing statement; Use & Occupancy Transfer Application. Telephone conference with L. McCulloch. Receive and review Buyer's acknowledgement. Revise correspondence to C. Pound, Newtown Township re: U/O Application request.	1.80 L
12/11/12	KG	Discussing closing with Tracey Nguyen and lender's counsel	.20
12/11/12	TBN	Various correspondence with title company regarding closing and mortgage release; met with K. Golden regarding same; corresponded and discussed closing with J. Lampe; corresponded with J. Miller and G. Struening regarding closing and segregated account information; teleconference with title company and Buyer regarding closing logistics.	1.20 L
12/12/12	JML	Receive correspondence from L. McCulloch re: Escrow Instructions. Email correspondence to E. Condra; J. Miller; B. Cumby re: U/O Application.	.40
12/12/12	TBN	Various correspondence with title company regarding status of closing and closing logistics; corresponded with J. Lampe regarding U&O application for closing; teleconference with Buyer regarding same.	.40

Digital First Media, Inc.
 File Number: 327265.000
 Invoice No.: 850603

March 13, 2013
 Page 5

Date	Initials	Description of Services-	Hours
12/13/12	JML	Conference with T. Nguyen re: Closing Status. Telephone message to L. McCullough re: Delinquent taxes. Receive and review tax certification and various email correspondence. Receive-executed closing statemnet. Email correspondence to L. McCullough re; Authorization to disburse funds. Receive Wire Confirmation.	1.00 L
12/13/12	TBN	Various correspondence with title company regarding closing and settlement sheet; reviewed tax certification and tax bills; corresponded with G. Struening regarding same and prorations; teleconference with title company and Buyer regarding transfer of PSA; corresponded with title company regarding closing authorization and wiring information; discussed same with J. Lampe; corresponded and teleconference with J. Yang and J. Miller regarding closing status.	2.30 L
12/20/12	JML	Receive and review final closing documents. Draft Closing binder index.	1.50
01/04/13	JML	Telephone message to Township of Newtown, Zoning Inspector, regarding status of Certificate of use and occupancy.	.20
01/07/13	JML	Telephone conferences with Barbara Kearney, Township of Newtown, re: 3732 West Chester Pike Property Inspection; Certificate of use and occupancy. Receive and review property inspection. Correspondence with E. Condra and J. Miller re: Property Inspection; property repairs required to issue Certificate of Occupancy.	.80
01/07/13	TBN	Corresponded and met with J. Lampe regarding U & O inspection and remediation work; corresponded with J. Miller and E. Condra regarding same.	.40
Total Hours Billed:			<u>30.70</u>

Journal Register Company, Inc.
File Number: 333753.000
Invoice No.: 852335

March 26, 2013
Page 3

Date	Initials	Description of Services	Hours
02/13/13	RDW	6220 Ridge Avenue / Conference call with client re: status of purchase agreement and possibility of extending closing date.	.30
02/13/13	RDW	6220 Ridge Avenue / Draft revisions to Purchase Agreement Addendum and Occupancy Agreement based on additional owner information and to update bankruptcy provisions; discussed purchase agreement with T. Nguyen.	.40
02/13/13	TBN	PHILLY REVIEW: Received and reviewed correspondence from P. Boyle regarding status of fee owner and seller entity; corresponded and discussed same with D. Walker; corresponded with D. Walker regarding revisions to purchase agreement and occupancy agreement.	.60
02/20/13	TBN	PHILLY REVIEW: Received and reviewed correspondence from M. Rafeedie regarding revised PSA; reviewed revised PSA and correspondence with client team regarding same; corresponded with E. Gorman regarding same.	1.20 L
02/25/13	RDW	6220 Ridge / Draft revisions to Purchase Agreement Addendum and Occupancy Agreement based on additional comments from client.	.40
02/26/13	RDW	6220 Ridge Avenue / Review of revised agreement of sale provided by Buyer; phone conferences with broker re: same.	.30

Total Hours Billed: 12.30

Digital First Media, Inc.
File Number: 331644.000
Invoice No.: 862913

June 7, 2013
Page 2

15885.0001.000 Digital First Media, Inc.
331644.000 DFM re: Norristown, PA

Date	Initials	Description of Services	Hours
03/12/13	TBN	Received and reviewed correspondence from N. Pennington regarding comments to draft lease agreement.	.20
03/13/13	TBN	Teleconference with Buyer's counsel regarding status of lease agreement and comments.	.20
03/26/13	TBN	Received and reviewed correspondence from N. Pennington regarding status of lease review; corresponded with J. Yang regarding same.	.20
03/27/13	TBN	Corresponded and teleconference with Buyer's counsel regarding comments to draft lease; corresponded with N. Pennington regarding same.	1.20 L
03/28/13	TBN	Teleconference with J. Miller regarding Buyer's comments to lease agreement; prepare revised draft lease agreement per conference call with Buyer's counsel.	1.60 L
Total Hours Billed:			<u>3.40</u>

Digital First Media, Inc.
File Number: 331644.000
Invoice No.: 850611

March 13, 2013
Page 2

15885.0001.000 Digital First Media, Inc.
331644.000 DFM re: Norristown, PA

Date	Initials	Description of Services	Hours
11/14/12	TBN	Norristown: Received and reviewed correspondence from J. Yang regarding letter of intent.	.20
11/15/12	TBN	NORRISTOWN: Reviewed draft letter of intent and prepared comments to same.	.90
11/16/12	TBN	NORRISTOWN: Corresponded and and teleconference with J. Yang regarding comments and open items to draft letter of intent; revised draft letter of intent per J. Yang comments.	1.40 L
11/21/12	TBN	NORRISTOWN: Teleconference with J. Yang regarding Buyer's comments to draft letter of intent; received and reviewed correspondence from A. Pennington regarding same; corresponded with A. Pennington and J. Miller regarding same.	.40
11/27/12	TBN	NORRISTOWN: Corresponded with J. Yang regarding status of LOI; corresponded with K. Enos regarding bankruptcy provisions and Buyer's comments to LOI and return of deposit; teleconference with A. Pennington regarding same.	.30
11/27/12	TBN	NORRISTOWN: Various correspondence with K. Enos regarding bankruptcy provision for LOI.	.30
11/28/12	TBN	Various correspondence with J. Yang and J. Miller regarding comments to draft letter of intent; revised draft letter of intent; teleconference with A. Pennington regarding same.	.90
12/17/12	TBN	NORRISTOWN: Began preparing draft form of PSA for bankruptcy court approval; reviewed draft letter of intent in connection with same; corresponded with A. Pennington regarding comments to letter of intent.	3.10 L
12/18/12	RL	Draft purchase and sale agreement for the sale of 410 Markley Street, Norristown, PA	3.20
12/18/12	TBN	NORRISTOWN: Corresponded with R. Lewis regarding preparation of draft PSA; reviewed draft PSA; revised same; corresponded with J. Miller regarding open issues to draft PSA.	3.10 L

Digital First Media, Inc.
File Number: 331644.000
Invoice No.: 850611

March 13, 2013
Page 3

Date	Initials	Description of Services	Hours
12/19/12	RL	Norristown: Review and revise purchase and sale agreement (PSA) re: sale of 410 Markley Street, Norristown, PA; internal teleconference with T. Nguyen to discuss broker's comments and suggestions to PSA.	1.60 L
12/19/12	TBN	NORRISTOWN: Teleconference with J. Yang regarding open issues to PSA; reviewed and revised draft PSA; corresponded and teleconference with R. Lewis regarding same; various correspondence with A. Pennington and J. Yang regarding comments to draft PSA; corresponded with P. Fleming regarding same; revised draft PSA; corresponded with client team regarding same.	3.60 L
12/20/12	RL	Norristown: Revise Purchase and Sale Agreement re 410 Markley Street, Norristown, PA.	.40
12/20/12	TBN	NORRISTOWN: Corresponded with J. Yang regarding comments to draft PSA; corresponded with R. Lewis regarding revisions to same.	.30
01/03/13	TBN	Reviewed Buyer's comments to PSA; corresponded with client team regarding same.	.80
01/07/13	TBN	Corresponded with A. Pennington regarding lease back agreement.	.30
01/10/13	RL	Re Norristown Purchase and Sale: participate in call with J. Yang regarding updates to purchase and sale agreement; begin to review lease agreement in connection with the leaseback of the property.	.20
01/10/13	TBN	Teleconference with J. Yang regarding open issues to draft PSA and comments to same; discussed preparation of revised lease and review of Buyer's proposed draft lease.	.30
01/11/13	RL	Review Norristown lease agreement form and prepare comments; revise Norristown Purchase and Sale Agreement; met with T. Nguyen regarding same	1.10 L
01/11/13	TBN	Corresponded and met with R. Lewis regarding revisions to PSA.	.30
01/14/13	RL	Continue to review lease agreement in connection with the Norristown Purchase and Sale-leaseback and make comments to the agreement	.90

Digital First Media, Inc.
 File Number: 331644.000
 Invoice No.: 850611

March 13, 2013
 Page 4

Date	Initials	Description of Services	Hours
01/14/13	TBN	Reviewed draft PSA prepared by R. Lewis and prepared comments to same; corresponded with A. Pennington and J. Yang regarding open issues to draft PSA; revised draft PSA per comments from A. Pennington and J. Yang; corresponded with A. Pennington regarding transmittal to Buyer and open issues.	2.30 L
01/15/13	RL	Discuss comments to Norristown lease with T. Nguyen in connection with the sale-leaseback for the property at 410 Markley Street; begin to prepare revisions to lease form.	.60
01/16/13	RL	Draft revisions to buyer-landlord lease form in connection with the Norristown sale-leaseback for the property at 410 Markley Street.	.90
01/17/13	RL	Review confession of judgment provisions; continue to draft revisions to Norristown Lease in connection with the Sale-Lease back for the property located at 410 Markley Street.	1.10
01/28/13	TBN	NORRISTOWN: Reviewed Buyer's form of leaseback agreement; prepared comments to same.	.40
02/11/13	TBN	Reviewed Landlord's proposed draft lease and prepared comments to same.	.80
02/12/13	TBN	Corresponded with J. Yang and A. Pennington regarding draft lease.	.20
02/13/13	TBN	Reviewed draft lease agreement; prepared comments to same; corresponded and teleconference with J. Yang regarding same.	1.70 L
02/25/13	TBN	Revised Buyer's draft Lease form; prepared comments to same; corresponded with J. Yang and A. Pennington regarding same.	2.70 L

Total Hours Billed:

34.30

Journal Register Company, Inc.
File Number: 332870.000
Invoice No.: 852329

March 26, 2013
Page 2

16488.0001.000 Journal Register Company, Inc.
332870.000 Journal Register Company re: Ardmore Lease

Date	Initials	Description of Services	Hours
01/25/13	SSH	Ardmore Lease; Journal Register Lease for 110 Ardmore Ave. - reviewed term sheet and began drafting lease	.60
01/28/13	TBN	ARDMORE LEASE: Corresponded with J. Yang and S. Healey regarding preparation of Ardmore lease.	.30
01/31/13	SSH	Drafted Lease; email with client re: lease	1.50
02/01/13	SSH	Ardmore Lease- Journal Register Lease for 110 Ardmore Ave: Drafted Lease; circulated draft lease to client with email memo of items on which client input is needed.	2.80
02/05/13	SSH	Email with client; updated lease with client input info	.20
02/19/13	SSH	Reviewed email correspondence from broker re: negotiations with landlord; email with broker re: landlord remedies before and after bankruptcy; conferred with TNguyen re: same; reviewed bankruptcy counsel's bankruptcy language for lease	.50
02/20/13	SSH	Meeting with TNguyen to discuss bankruptcy terms of Lease; conference call with all parties re: bankruptcy and security deposit issues; updated lease with bankruptcy language and circulated to all parties	1.70 L
02/20/13	TBN	Meeting with S. Healey regarding bankruptcy provisions in Lease; various correspondence from N. Pennington regarding security deposit	.20
02/26/13	SSH	Reviewed tenant's redraft of Lease; emails to/from client and broker re: open items in Lease; drafted revisions to lease; phone call with Nate re: open issues	2.10 L
02/28/13	SSH	Emails with landlord's counsel re: comments to lease and motion for bankruptcy court; emails with Patrick Fleming re: status of motion and landlord's comments thereto	.30
Total Hours Billed:			<u>10.20</u>

Journal Register Company, Inc.
 File Number: 332870.000
 Invoice No.: 862912

June 7, 2013
 Page 2

16488.0001.000 Journal Register Company, Inc.
 332870.000 Journal Register Company re: Ardmore Lease

Date	Initials	Description of Services	Hours
03/01/13	SSH	Emails with landlord's counsel re: negotiation of security deposit burn-down; email with Patrick re: bankruptcy issues; revised lease per client comments and circulated to client for review; circulated revised lease to landlord's counsel for review	.90
03/05/13	SSH	Conference call with landlord's counsel and client	.60
03/07/13	SSH	Emails with landlord's counsel and client re: open issues in lease; email with client re: insurance provisions	.30
03/13/13	TBN	Received and reviewed correspondence from N. Pennington and J. Miller regarding open issues to draft lease; corresponded with J. Miller and N. Pennington regarding same.	.30
03/14/13	TBN	Teleconference and corresponded with N. Pennington regarding open items to lease and security deposit; met with S. Healey regarding same.	.40
03/18/13	SSH	Emails with client and landlord's counsel re: open lease issues and security deposit burn-down	.20
03/19/13	SSH	Phone call with client to review open lease issues; email to landlord's counsel summarizing our position on open issues	.50
03/27/13	SSH	Reviewed revised draft of Lease; email with client re: same	.40
04/03/13	SSH	Reviewed Execution Copy of Lease, sent same to tenant for execution; email to Patrick Fleming re: status of bankruptcy and additional steps for bankruptcy court approval of lease	.40
Total Hours Billed:			<u>4.00</u>

Journal Register Company, Inc.
File Number: 333108.000
Invoice No.: 852332

March 26, 2013
Page 2

16488.0001.000 Journal Register Company, Inc.
333108.000 Journal Register re: Mount Pleasant, MI

Date	Initials	Description of Services	Hours
02/07/13	TBN	Various correspondence with P. Egan and J. Miller regarding amendment of existing lease.	.40
02/18/13	TBN	Corresponded with J. Miller regarding terms of proposed amendment to lease.	.30
02/20/13	TBN	Reviewed draft Amendment and underlying Lease and Amendments; prepare comments to draft Amendment; teleconference with J. Miller and P. Egan regarding same.	1.40 L
02/21/13	TBN	Prepared draft term sheet for proposed Lease Amendment; reviewed M. Lipton draft Lease Amendment in connection with same; corresponded with client team regarding same; corresponded with M. Lipton regarding Landlord's scope of work.	1.80 L
02/22/13	TBN	Received and reviewed correspondence from J. Miller regarding preparation of letter agreement for for lease modifications; prepared draft letter agreement; teleconference with P. Egan regarding amendment terms and chain of title; reviewed underlying lease and sublease documents in connection with same.	2.40 L
02/25/13	TBN	Telephone conference with P. Egan and Landlord regarding comments to Amendment terms.	.50
02/27/13	TBN	Corresponded and teleconference with J. Miller regarding Landlord's comments to draft term sheet.	.20
Total Hours Billed:			<u>7.00</u>

Journal Register Company, Inc.
File Number: 333108.000
Invoice No.: 862917

June 7, 2013
Page 2

333108.000 16488.0001.000 Journal Register Company, Inc.
Journal Register re: Mount Pleasant, MI.

Date	Initials	Description of Services	Hours
03/01/13	TBN	Various correspondence and teleconference with P. Eagan regarding underlying lease background and revisions to landlord's work; revised lease amendment; corresponded with J. Miller and P. Eagan regarding same; corresponded with P. Fleming regarding Committee approval.	1.70 L
03/05/13	TBN	Corresponded with P. Fleming regarding proposed bankruptcy contingency provision; revised draft amendment in connection with same; corresponded with P. Eagan and N. Pennington and J. Miller regarding same.	.80
03/07/13	TBN	Teleconference with J. Miller regarding status of lease and LL's work exhibits; corresponded with P. Eagan regarding same.	.30
03/12/13	TBN	Corresponded with P. Eagan regarding revised lease amendment; teleconference with J. Miller regarding same; corresponded with P. Fleming regarding committee approval of same; revised draft lease amendment; corresponded with P. Eagan regarding same.	.80
03/13/13	TBN	Various correspondence with J. Miller and N. Herman regarding extension of time for lease amendment execution.	.20
03/17/13	TBN	Corresponded with J. Miller and N. Pennington regarding status of lease amendment and open items in draft lease amendment.	.20
03/18/13	TBN	Various correspondence and teleconference with P. Eagan regarding Landlord's comments to draft lease amendment; revised draft lease amendment in connection with same; teleconference with J. Miller regarding open issues to Landlord's comments and payment of proportionate share of operating expenses; revised draft lease amendment in connection with same; corresponded with P. Eagan regarding same.	2.20 L
03/20/13	TBN	Various correspondence with J. Miller regarding comments to lease amendment and additional bankruptcy provisions; received and reviewed correspondence from P. Fleming and P. Eagan regarding same; revised draft lease amendment; corresponded with P. Eagan regarding same.	.60
03/25/13	TBN	Revised draft lease amendments per Landlord's comments; corresponded with P. Eagan and J. Miller regarding same.	.30

Journal Register Company, Inc.
File Number: 333749.000
Invoice No.: 852334

March 26, 2013
Page 2

333749.000 16488.0001.000 Journal Register Company, Inc.
JRC: Southgate, MI

Date	Initials	Description of Services	Hours
01/02/13	TBN	SOUTHGATE: Teleconference with J. Yang regarding review of proposed amendment to lease; various correspondence with N. Pennington regarding same.	.20
01/07/13	TBN	SOUTH GATE, MI: Various correspondence and teleconference with P. Fleming regarding bankruptcy issues and landlord's concern regarding lease; teleconference with J. Miller regarding same; corresponded with N. Pennington regarding same; teleconference with client team and Landlord and Landlord's counsel regarding bankruptcy issues in lease.	1.70 L
01/08/13	TBN	SOUTHGATE, MI: Various correspondence with P. Fleming and client team regarding revisions to lease; Received and reviewed letter of intent for proposed lease amendment/lease; teleconference with Landlord's attorney and client team regarding bankruptcy approval and asset sale and lease; corresponded with Landlord's counsel regarding underlying lease agreement.	1.70 L
01/09/13	TBN	SOUTH GATE, MI: Teleconference with J. Miller and client team regarding open bankruptcy issues; corresponded with P. Fleming regarding same; reviewed underlying lease in connection with holdover and proposed amendment; corresponded and teleconference with Landlord's counsel regarding same; corresponded with J. Miller regarding same.	2.60 L
01/15/13	TBN	SOUTHGATE: Corresponded with Landlord's counsel regarding preparation of lease agreement.	.20
01/16/13	TBN	SOUTHGATE: Received and reviewed correspondence from Landlord's counsel regarding draft lease; corresponded with client team regarding same.	.20

Journal Register Company, Inc.
 File Number: 333749.000
 Invoice No.: 852334

March 26, 2013
 Page 3

Date	Initials	Description of Services	Hours
02/01/13	TBN	Various correspondence and teleconference with P. Fleming regarding filing of motion to approve the new lease and term sheet; various correspondence with J. Miller regarding same; various correspondence and teleconference with Landlord's counsel regarding term sheet and comments to bankruptcy provisions and accounts receivables; received and reviewed revised term sheet and ledger in connection with past due rent and TI allowance; teleconference with client team and Landlord's counsel regarding comments to terms sheet and TI Allowance.	3.70 L
02/07/13	TBN	SOUTHGATE: Corresponded with J. Miller and P. Fleming regarding hearing for proposed lease agreement; teleconference with J. Miller regarding comments to Landlord's draft lease agreement.	.90
02/12/13	TBN	SOUTHGATE: Corresponded with M. Lipton regarding comments to draft lease and proposed renewal option.	.30
02/14/13	TBN	SOUTHGATE: Various correspondence with J. Miller and M. Lipton regarding lease terms.	.30
02/15/13	TBN	SOUTHGATE: Reviewed Landlord's revised draft lease; prepared comments to same; revised draft lease.	3.70
02/17/13	TBN	SOUTHGATE: Continued review of Landlord's revised draft lease and prepared comments to same.	2.20
02/18/13	TBN	SOUTHGATE, MI: Continued review of Landlord's revised draft lease; prepared comments to same; corresponded and teleconference with Landlord's counsel regarding same; various correspondence with N. Pennington regarding same.	2.20 L
02/19/13	TBN	SOUTHGATE, MI: Teleconference with J. Miller and client team regarding Landlord's revised draft lease and open issues to same; teleconference with Landlord's counsel regarding final open comments to lease; corresponded with P. Fleming regarding form of lease for bankruptcy court approval.	2.40 L
02/20/13	TBN	SOUTHGATE: Received and reviewed revised draft Lease from Landlord's counsel; corresponded with Client team regarding same; reviewed draft Lease; prepared comments to same; corresponded with J. Miller and N. Pennington regarding same.	1.50 L

Journal Register Company, Inc.
File Number: 333749.000
Invoice No.: 852334

March 26, 2013
Page 4

Date	Initials	Description of Services	Hours
02/21/13	TBN	SOUTHGATE: Telephone conference with J. Miller and P. Fleming regarding Landlord's revised draft Lease; telephone conference with P. Egan regarding same; corresponded with P. Fleming regarding bankruptcy provisions in Lease; received and reviewed R. Coy's comments to insurance provisions; corresponded with J. Miller and M. Lipton regarding open business terms to lease agreement; corresponded with P. Fleming regarding bankruptcy provisions in lease agreement.	1.50
02/22/13	TBN	SOUTHGATE: Corresponded and teleconference with Landlord's counsel regarding status of bankruptcy hearing and lease comments.	.20
Total Hours Billed:			<u>25.50</u>

Journal Register Company, Inc.
File Number: 333749.000
Invoice No.: 862918

June 7, 2013
Page 2

16488.0001.000 Journal Register Company, Inc.
333749.000 JRC: Southgate, MI

Date	Initials	Description of Services	Hours
03/01/13	TBN	Reviewed J. Miller's comments to Landlord's draft lease; teleconference with Landlord's counsel regarding comments to draft lease	1.10 L
03/05/13	TBN	Corresponded with Landlord's counsel regarding revised draft lease.	.20
03/08/13	TBN	Received and reviewed correspondence from Landlord's counsel regarding revised lease and new roof signage provisions; corresponded with P. Eagan and client team regarding same.	.60
03/11/13	TBN	Received and reviewed revised lease from Landlord's counsel; corresponded with P. Eagan and J. Miller regarding same; corresponded with P. Eagan regarding roof signage rights and monthly payments; corresponded with M. Lipton regarding proposed work letter.	.80
03/12/13	TBN	Corresponded with Landlord's counsel regarding roof signage; corresponded with P. Eagan regarding same; Received and reviewed correspondence from M. Lipton regarding proposed construction floor plan.	.50
03/13/13	TBN	Reviewed draft lease and prepared comments to same; various correspondence with P. Eagan regarding roof signage and monthly payments; reviewed monthly payment records relating to roof signage utilities; reviewed draft demolition floor plans; corresponded with Landlord's counsel regarding same.	1.40 L
03/18/13	TBN	Teleconference with J. Miller regarding status of lease; corresponded with Landlord's counsel regarding same; received and reviewed revised lease agreement from Landlord's counsel; corresponded with client team regarding revisions and comments to same; corresponded with N. Pennington and M. Lipton regarding scope of Landlord's work and draft workletter; corresponded with J. Miller regarding same.	.80
03/19/13	TBN	Various correspondence with M. Lipton and P. Eagan regarding scope of tenant improvements, budget and floor plan for work letter; corresponded with J. Miller regarding same; prepared draft scope of work for Exhibit B to lease; teleconference with J. Miller regarding same.	1.40 L

Journal Register Company, Inc.
 File Number: 333750.000
 Invoice No.: 852330

March 26, 2013
 Page 2

333750.000 16488.0001.000 Journal Register Company, Inc.
 JRC: Fairless Hills, PA

Date	Initials	Description of Services	Hours
12/12/12	TBN	FAIRLESS HILLS: Reviewed draft lease agreement and prepared comments to same; teleconference with J. Miller and N. Pennington regarding comments to draft lease and open issues; received and reviewed correspondence from J. Miller regarding client leasing requirements.	2.80 L
12/12/12	TBN	FAIRLESS HILLS: Reviewed draft architect and design services agreement for D2 Solutions; prepared comments to same.	1.90
12/13/12	TBN	FAIRLESS HILLS; Various correspondence and teleconference with N. Pennington regarding comments to draft lease; updated comments to draft D2 Solutions proposal; corresponded with J. Miller regarding same; various correspondence with J. McGarry regarding same; teleconference with J. McGarry regarding work letter and tenant improvements; continued review of draft lease and preparing comments to same.	2.60 L
12/14/12	TBN	FAIRLESS HILLS: Teleconference with N. Pennington regarding comments to draft lease; prepared revised draft lease; corresponded with Landlord regarding same; received and reviewed correspondence from J. McGarry regarding architect's contract.	4.80 L
12/17/12	TBN	FAIRLESS HILLS: Corresponded with J. Miller regarding property management agreement and bankruptcy timing for court approval.	.40
12/18/12	TBN	FAIRLESS HILLS: Received and reviewed correspondence from R. Coy regarding comments to project management insurance provisions; updated comments to project management agreement.	.20
12/19/12	TBN	FAIRLESS HILLS; Revised draft project management proposal with Newmark per R. Coy comments to same.	.40
12/20/12	TBN	FAIRLESS HILLS: Reviewed draft lease in preparation for conference call with Landlord; teleconference with N. Pennington regarding same; teleconference with LL regarding Lease; teleconference with J. Miller and N. Pennington regarding open issues; corresponded with P. Fleming regarding bankruptcy provisions; corresponded with G. Struening regarding insurance provisions in Lease.	3.20 L

Journal Register Company, Inc.
File Number: 333750.000
Invoice No.: 852330

March 26, 2013
Page 3

Date	Initials	Description of Services	Hours
12/21/12	TBN	FAIRLESS HILLS: Revised draft lease per teleconference with Landlord; various correspondence with J. Miller and N. Pennington regarding same.	1.80 L
12/24/12	TBN	FAIRLESS HILLS: Various correspondence with N. Pennington regarding open lease items; revised draft lease in accordance with same.	3.30 L
12/26/12	TBN	FAIRLESS HILLS: Various correspondence and teleconference with J. Miller regarding open lease terms and work letter; corresponded with J. McGarry and N. Pennington regarding work letter; corresponded with P. Fleming regarding lease bankruptcy provisions.	2.70 L
12/27/12	TBN	FAIRLESS HILLS: Teleconference with J. Miller regarding open items to lease; revised draft lease per comments from J. Miller and N. Pennington; corresponded with N. Pennington regarding Work Letter; corresponded with P. Fleming regarding additional bankruptcy provisions.	4.30 L
12/28/12	TBN	FAIRLESS HILLS: Corresponded with J. Miller regarding execution of lease and signature pages; corresponded with R. Coy regarding comments to insurance provisions; corresponded with P. Fleming regarding comments to insurance provisions; corresponded with J. Miller and N. Pennington regarding open items to lease exhibits and work letter.	1.50 L
12/29/12	TBN	FAIRLESS HILLS: Received and reviewed comments from N. Pennington and J. McGarry regarding comments to Work Letter; revised Work Letter in connection with same; corresponded with Landlord regarding revised lease and comments to exhibits.	2.10 L
01/02/13	TBN	FAIRLESS HILLS: Telephone conference with J. Yang and N. Pennington regarding status of lease and work letter.	.30
01/03/13	TBN	FAIRLESS HILLS: Corresponded with N. Pennington regarding status of lease and open issues; teleconference with Landlord's counsel regarding security deposit; corresponded with P. Fleming regarding same; corresponded with Landlord's representative regarding same; teleconference with P. Fleming regarding same; corresponded with client team regarding same; corresponded with N. Pennington and J. McGarry regarding construction timeline.	1.90 L

Journal Register Company, Inc.
 File Number: 333750.000
 Invoice No.: 852330

March 26, 2013
 Page 4

Date	Initials	Description of Services	Hours
01/04/13	TBN	FAIRLESS HILLS: Teleconference with N. Pennington regarding construction schedule; teleconference with Landlord, Landlord's counsel, P. Fleming and N. Pennington regarding lease security deposits and bankruptcy issues; corresponded with N. Pennington regarding same.	1.10 L
01/08/13	TBN	FAIRLESS HILLS: Corresponded with Landlord regarding comments to Lease; reviewed Landlord's comments to lease prepared comments to same; corresponded with J. Miller regarding same; various correspondence with N. Pennington regarding construction permits for Tenant Improvements; corresponded with Landlord's counsel regarding Landlord's comments to Lease.	1.80 L
01/09/13	TBN	FAIRLESS HILLS: Received and reviewed various correspondence from management team, J. Miller and M. Kuritzkes regarding comments to draft Lease; corresponded with M. Kuritzkes regarding same.	.80
01/10/13	TBN	FAIRLESS: Teleconference with J. Miller and N. Pennington regarding open lease issues; various correspondence from client team regarding same; teleconference with N. Pennington and J. McGarry regarding work letter and tenant improvements; teleconference with Landlord's counsel regarding same.	3.30 L
01/11/13	TBN	FAIRLESS HILLS: Reviewed Landlord's comments to draft exhibits and work letter; prepared comments to same; met with T. Witt regarding Landlord's comments to draft lease.	1.10
01/14/13	TBN	FAIRLESS HILLS: Various correspondence and teleconference with N. Pennington regarding status of additional parking and parking drawings for reserved parking.	1.20
01/15/13	TBN	FAIRLESS HILLS: Reviewed Landlord's comments to draft lease exhibits and work letter; corresponded with J. McGarry and N. Pennington regarding same and status of permit and parking plans.	1.30 L
01/16/13	TBN	FAIRLESS: Corresponded with and teleconference with J. Miller and N. Pennington regarding comments to exhibit to lease.	.40

Journal Register Company, Inc.
File Number: 333750.000
Invoice No.: 852330

March 26, 2013
Page 5

Date	Initials	Description of Services	Hours	
01/22/13	TBN	FAIRLESS HILLS: Various correspondence with J. Miller and N. Pennington regarding open lease terms; corresponded and teleconference with Landlord's counsel regarding same; corresponded with M. Kuritzkes regarding open items to lease regarding environmental and damages; teleconference with J. Miller regarding same; corresponded with P. Fleming regarding comments to bankruptcy provisions and exhibits; various correspondence with N. Pennington and P. Maitre regarding open items to work letter and lease exhibits; reviewed revised lease exhibits and prepared comments to same.	4.10	L
01/23/13	TBN	FAIRLESS HILLS: Various correspondence with M. Kuritzkes and J. Miller regarding final open items to lease; corresponded and teleconference with Landlord's counsel regarding same; corresponded with P. Fleming regarding same; received and reviewed revised lease agreement from Landlord's counsel.	3.40	L
01/24/13	TBN	FAIRLESS HILLS: Teleconference with Landlord and client team regarding security deposit and bankruptcy language.	.40	
01/28/13	TBN	FAIRLESS: Received and reviewed contractor rules; corresponded with N. Pennington regarding same.	.60	
01/31/13	TBN	FAIRLESS HILLS: Various correspondence and teleconference with J. Miller regarding status of lease execution and open points; corresponded with R. Lewis and N. Pennington regarding same; various correspondence with Landlord regarding exclusivity provisions; corresponded with R. Lewis regarding same; revised lease provisions in connection with same.	1.30	L
02/04/13	TBN	FAIRLESS HILLS: Various correspondence with N. Pennington and J. Miller regarding status of lease execution; corresponded and teleconference with Landlord's counsel regarding same; received and reviewed execution copy of lease agreement; corresponded with J. Miller regarding same.	.90	
02/05/13	TBN	FAIRLESS: Received and reviewed execution copy of Lease and exhibits; various correspondence with J. Miller and N. Pennington regarding same; various correspondence with Landlord regarding execution of lease and security deposit.	1.10	L

Journal Register Company, Inc.
 File Number: 333750.000
 Invoice No.: 852330

March 26, 2013
 Page 6

Date	Initials	Description of Services	Hours
02/06/13	TBN	FAIRLESS HILLS: Prepared final execution copies of lease; corresponded with Landlord regarding execution and delivery of same.	.30
02/07/13	BL	Review Construction contract; prepare Rider to construction contract	2.60
02/07/13	TBN	FAIRLESS HILLS: Various correspondence with P. Maitre and J. Miller regarding review of construction contract; corresponded and met with B. Lee regarding same.	.70
02/08/13	BL	Conference call with client; review NTP; Architect K; drafting Supplement to AIA Contract	2.60 L
02/08/13	TBN	FAIRLESS HILLS: Met with B. Lee regarding proposed construction contract; teleconference with B. Lee, N. Penningto, J. Miller and P. Maitre regarding same.	.80
02/11/13	BL	Telephone call with Paul Maitre re: issues to construction contract; prepared memo of additional comments to construction contract and Rider	2.00 L
02/18/13	TBN	Various correspondence with J. Miller and P. Maitre regarding construction agreement.	.30
02/20/13	BL	Telephone call with P. Maitre re: construction contracts	.40
Total Hours Billed:			<u><u>66.70</u></u>

Journal Register Company, Inc.
 File Number: 333791.000
 Invoice No.: 852333

March 26, 2013
 Page 2

16488.0001.000 Journal Register Company, Inc.
 333791.000 JRC re: River Ridge, MI

Date	Initials	Description of Services	Hours
01/02/13	TBN	RIVER RIDGE: Various correspondence with N. Pennington regarding lease amendment terms.	.20
01/07/13	TBN	RIVER RIDGE, MI: Corresponded with J. Miller regarding review of draft lease; various correspondence from J. Miller and local broker regarding lease and tenant entity.	.30
01/08/13	TBN	RIVER RIDGE, MI: Reviewed Landlord's proposed draft lease; various correspondence and teleconference with J. Miller regarding same.	2.30 L
01/09/13	TBN	RIVER RIDGE, MI: Reviewed draft lease prepared by Landlord; prepared comments to same; teleconference with client team regarding lease terms; corresponded with R. Coy regarding insurance provisions of lease.	3.40 L
01/10/13	TBN	RIVER RIDGE: Received and reviewed correspondence from R. Coy regarding comments to insurance provisions.	.30
01/11/13	TBN	RIVER RIDGE, MI: Reviewed proposed draft lease; prepared comments to same.	3.40
01/12/13	TBN	RIVER RIDGE, MI: Continued review of draft lease and preparation of comments to same; corresponded with Landlord's counsel regarding revised draft lease.	2.90 L
01/14/13	TBN	RIVER RIDGE: Continued preparation of revised draft lease; various correspondence with client team regarding comments to same; teleconference with Landlord and bankruptcy counsel regarding liquidated damages and security deposit issues; corresponded with Landlord's counsel regarding same and revised lease.	2.80 L
01/24/13	TBN	RIVER RIDGE (MACOMB): Continued review of Landlord's revised lease and prepared comments to same; corresponded with client team regarding same; teleconference with client team to review Landlord's revised draft lease; teleconference with Landlord's counsel regarding same.	3.20 L
01/25/13	TBN	RIVER RIDGE (MACOMB): Teleconference with Landlord's counsel regarding open items to draft lease and comments to same; corresponded with N. Pennington and J. Miller regarding same.	1.40 L

Journal Register Company, Inc.
File Number: 333791.000
Invoice No.: 852333

March 26, 2013
Page 4

Date	Initials	Description of Services	Hours
02/08/13	TBN	RIVER RIDGE: Various correspondence with J. Miller and G. Struening regarding security and first month's rent payment; correspondence and teleconference with P. Fleming regarding same; various correspondence and teleconference with Landlord's counsel regarding same; corresponded with P. Fleming regarding draft order and comments to same.	1.60 L
02/13/13	TBN	RIVER RIDGE: Received and reviewed correspondence from P Fleming regarding Bankruptcy Court approval of Lease; corresponded with J. Miller regarding same.	.20
02/26/13	TBN	RIVER RIDGE: Received and reviewed correspondence from Landlord regarding insurance deliverables; corresponded with J. Miller regarding same.	.20
Total Hours Billed:			<u>38.80</u>

Journal Register Company, Inc.
File Number: 333791.000
Invoice No.: 852333

March 26, 2013
Page 3

Date	Initials	Description of Services	Hours	
01/28/13	TBN	RIVER RIDGE: Corresponded and teleconference with J. Miller regarding surface parking requirements and delivery date under lease; corresponded with Landlord's counsel regarding status of open issues to lease; teleconference with Landlord's counsel regarding open issues to lease.	1.60	L
01/29/13	TBN	RIVER RIDGE: Received and reviewed revised lease from Landlord's counsel; prepared comments to same.	1.80	
01/30/13	TBN	RIVER RIDGE: Teleconference with Landlord and Tenant teams regarding open items to Lease agreement; prepared revised lease agreement per teleconference.	2.30	L
01/31/13	TBN	RIVER RIDGE: Various correspondence with P. Fleming regarding filing of motion for lease approval; teleconference with J. Miller regarding same; teleconference with P. Fleming regarding same; teleconference with tenant and client team regarding filing of motion for lease approval and security deposit and asset sale provisions; various correspondence with J. Miller and P. Egan regarding lease terms and past due rent amounts; corresponded and teleconference with Landlord's counsel regarding same.	3.40	L
01/31/13	TBN	RIVER RIDGE: Continued revisions to draft lease; corresponded with Landlord's counsel regarding same.	1.50	L
02/01/13	TBN	RIVER RIDGE: Various correspondence with Landlord's counsel and J. Miller regarding security deposit and first month's rent payment.	.40	
02/05/13	TBN	RIVER RIDGE: Received and reviewed revised draft lease from Landlord's counsel; corresponded with J. Miller regarding same.	.80	
02/06/13	TBN	RIVER RIDGE: Teleconference with P. Egan and J. Miller regarding final open issues in Landlord revised draft lease; teleconference with Landlord's counsel regarding same; corresponded with Landlord's counsel regarding same; corresponded with P. Egan and J. Miller regarding same and update of call with Landlord's counsel; prepared draft language regarding parking re-calculation.	3.10	L
02/07/13	TBN	RIVER RIDGE: Teleconference with J. Miller and P. Egan regarding final issues to lease agreement; various correspondence with Landlord's counsel regarding execution of lease agreement; corresponded and teleconference with J. Miller regarding same.	1.70	L

EXHIBIT B

Morgan Lewis
C O U N S E L O R S A T L A W

July 17, 2013
Page 14

Invoice No. 2896294
Account No. 069345-0016
MLB Fee Application

Detail for Fee Services Rendered

<i>Date</i>	<i>Name</i>	<i>Description</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
6/1/13	McNamara, M.	Review Fee application filing deadlines (.2); email with N. Herman re: same (.1).	0.30	310.00	93.00
6/5/13	McNamara, M.	Review MLB fee application.	0.60	310.00	186.00
6/6/13	McNamara, M.	Attention to D. Renken email re: fee application.	0.10	310.00	31.00
6/11/13	McNamara, M.	Review and revise fee application.	1.20	310.00	372.00
6/12/13	McNamara, M.	Revise MLB fee application.	0.10	310.00	31.00
6/18/13	McNamara, M.	Review D. Renken email re: Fee Application (.1); review Fee Application draft (.1).	0.20	310.00	62.00
6/19/13	McNamara, M.	Review MLB May Fee Statement.	0.60	310.00	186.00
6/20/13	McNamara, M.	Review and revise fee application.	0.90	310.00	279.00
6/21/13	Herman, N. E.	Review MLB fee application and send comments (1.0); review fee applications of Lowenstein, FTI and YCST and Grant Thornton (.7).	1.70	750.00	1,275.00
6/24/13	McNamara, M.	Revise MLB fee application.	0.80	310.00	248.00
6/25/13	Renken, D.	Update and finalize interim fee application for January through May time.	4.40	280.00	1,232.00
6/25/13	McNamara, M.	Revise MLB fee application.	0.20	310.00	62.00
6/27/13	Herman, N. E.	Review monthly fee statements filed by all professionals for concerns.	1.00	750.00	750.00
Matter Total			12.10		\$4,807.00

Total R = \$17,312.50

R = \$186.00

Morgan Lewis
 COUNSELORS AT LAW

June 18, 2013
 Page 16

Invoice No. 2881959
 Account No. 069345-0016
 MLB Fee Application

Detail for Fee Services Rendered

<i>Date</i>	<i>Name</i>	<i>Description</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
5/1/13	Renken, D.	Draft outline for monthly fee statement (.9); update draft of interim fee application (1.7). <i>R \$252.00</i>	2.60	280.00	728.00
5/1/13	McNamara, M.	Email with N. Herman re: MLB fee application.	0.10	310.00	31.00
5/2/13	McNamara, M.	Email with D. Renken re: MLB fee application.	0.10	310.00	31.00
5/3/13	McNamara, M.	Review court orders re: timing of MLB fee application (.2); email with D. Renken re: same (.1); review and prepare summary of March fees (.2). <i>R \$62.00</i>	0.50	310.00	155.00
5/8/13	Renken, D.	Review information to prepare April fee statement.	2.80	280.00	784.00 <i>R</i>
5/9/13	McNamara, M.	Review MLB fee application.	0.20	310.00	62.00
5/10/13	McNamara, M.	Review MLB fee application.	0.60	310.00	186.00
5/13/13	Renken, D.	Discuss fee application status with M. McNamara and N. Herman.	0.40	280.00	112.00
5/13/13	McNamara, M.	Email with D. Renken re: MLB Fee Application (.1); revise same (.1).	0.20	310.00	62.00
5/15/13	Renken, D.	Draft changes to April fee statement.	1.40	280.00	392.00 <i>R</i>
5/15/13	Herman, N. E.	Review and revise MLB fee statement and send comments to M. McNamara (.9).	0.90	750.00	675.00 <i>R</i>
5/15/13	McNamara, M.	Revise MLB fee application (.4); review and confirm all changes made to revised invoice (.4). <i>R \$124.00</i>	0.80	310.00	248.00
5/21/13	Herman, N. E.	Revise MLB fee statement and send comments to M. McNamara.	0.70	750.00	525.00 <i>R</i>
5/21/13	McNamara, M.	Revise MLB fee application (.4); arrange for filing (.2).	0.60	310.00	186.00
5/24/13	Renken, D.	Draft interim fee application.	3.30	280.00	924.00
5/28/13	Renken, D.	Complete interim fee application.	2.80	280.00	784.00
5/28/13	McNamara, M.	Review email from D. Renken re: fee application.	0.10	310.00	31.00
5/29/13	McNamara, M.	Review MLB fee application.	0.30	310.00	93.00
Matter Total			18.40		\$6,009.00

R = \$2,698.00

Morgan Lewis
C O U N S E L O R S A T L A W

May 15, 2013
Page 17

Invoice No. 2863420
Account No. 069345-0016
MLB Fee Application

Detail for Fee Services Rendered

<i>Date</i>	<i>Name</i>	<i>Description</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>	
4/3/13	Renken, D.	Draft exhibits for March fee statement.	4.70	280.00	1,316.00	R
4/8/13	Renken, D.	Prepare March fee statement.	3.40	280.00	952.00	R
4/8/13	McNamara, M.	Call with D. Renken re: fee app.	0.20	310.00	62.00	
4/16/13	Renken, D.	Draft second interim fee application.	2.40	280.00	672.00	
4/16/13	McNamara, M.	Review D. Renken email re: MLB Fee Application (.1); revise same (.5).	0.60	310.00	186.00	
4/17/13	Renken, D.	Draft March fee statement (1.4); update interim fee application (.4)	1.80	280.00	504.00	R
4/19/13	McNamara, M.	Review revised MLB fee application.	0.10	310.00	31.00	
4/22/13	Herman, N. E.	Revised MLB fee application and sent comments.	0.80	750.00	600.00	
4/22/13	McNamara, M.	Revise fee statement (1.6); email with Neil and ALCS re: same (.3).	1.90	310.00	589.00	R
4/23/13	McNamara, M.	Revise Fee Application (1.2); call with D. Renken re: fee application (.2).	1.40	310.00	434.00	
4/30/13	McNamara, M.	Email summary of fees and expenses to N. Herman for March 1-31 period.	0.20	310.00	62.00	R
Matter Total			17.50		\$5,408.00	

R = \$ 3,423.00

April 23, 2013
Page 23

Invoice No. 2850587
Account No. 069345-0016
MLB Fee Application

Detail for Fee Services Rendered

<i>Date</i>	<i>Name</i>	<i>Description</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
3/5/13	McNamara, M.	Call with D. Renken re: fee app.	0.10	310.00	31.00
3/6/13	Renken, D.	Draft February fee statement.	1.70	280.00	476.00
3/6/13	McNamara, M.	Review and revise MLB fee application (2.4); conference with N. Herman and P. Fleming re: same (.1).	2.50	310.00	775.00
3/6/13	Fleming, P. D.	Prepare second fee application.	0.30	455.00	136.50
3/7/13	Renken, D.	Prepare February fee statement.	4.50	280.00	1,260.00 R
3/7/13	McNamara, M.	Revise MLB fee application (.6); conference with P. Fleming re: same (.2).	0.80	310.00	248.00
3/8/13	McNamara, M.	Call with D. Renken re: fee application (.2); revise same (.3).	0.50	310.00	155.00
3/11/13	Renken, D.	Draft further revisions to fee statement for February 2013 time and expenses.	3.60	280.00	1,008.00 R
3/11/13	McNamara, M.	Conference with P. Fleming re: Fee Application (.2); revise same (.7).	0.90	310.00	279.00
3/12/13	McNamara, M.	Arrange for filing and service of MLB fee statement.	0.60	310.00	186.00 R
3/18/13	McNamara, M.	Call with D. Renken re: MLB fee application.	0.20	310.00	62.00
3/19/13	Renken, D.	Prepare figures for fee application.	2.60	280.00	728.00
3/19/13	McNamara, M.	Attention to D. Renken email re: fee statement filing.	0.10	310.00	31.00 R
3/20/13	McNamara, M.	Review and revise MLB Fee Application (.3); arrange for filing with Court (.2).	0.50	310.00	155.00
3/21/13	McNamara, M.	Conference with P. Fleming re: Fee Application.	0.10	310.00	31.00
3/25/13	McNamara, M.	Email with D. Renken re: Fee application.	0.10	310.00	31.00
Matter Total			19.10		\$5,592.50

R = \$2,485.00

March 15, 2013
 Page 27

Invoice No. 2833331
 Account No. 069345-0016
 MLB Fee Application

Detail for Fee Services Rendered

<i>Date</i>	<i>Name</i>	<i>Description</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
2/1/13	McNamara, M.	Conference with P. Fleming re: Morgan Lewis Fee Application revisions.	0.20	310.00	62.00
2/1/13	Fleming, P. D.	Prepare (3.6); file first MLB fee application (.8).	4.40	455.00	2,002.00
2/4/13	McNamara, M.	Conference with P. Fleming re: filing of fee application.	0.10	310.00	31.00
2/4/13	Fleming, P. D.	Attention to emails with YCST and committee counsel re: objection deadline for fee applications.	0.20	455.00	91.00
2/5/13	McNamara, M.	Review fee application (.1); conference P. Fleming re: same (.1).	0.20	310.00	62.00
2/6/13	McNamara, M.	Conference with P. Fleming re: MLB Fee application revisions (.2); review fee application for same (.1).	0.30	310.00	93.00
2/6/13	Fleming, P. D.	Attention to emails with B. Masumoto and N. Herman re: first fee application.	0.70	455.00	318.50
2/7/13	Renken, D.	Review materials for preparation of January fee statement.	3.60	280.00	1,008.00 R
2/15/13	Herman, N. E.	Review UST's objections to fee applications.	0.60	750.00	450.00
2/18/13	Herman, N. E.	Numerous emails with US Trustee re: providing additional detail and backup to respond to fee objections.	1.20	750.00	900.00
2/19/13	Renken, D.	Draft changes to January fee statement.	1.40	280.00	392.00 R
2/19/13	Fleming, P. D.	Review and revise email from N. Herman to UST re: document production project.	0.80	455.00	364.00
2/19/13	Fleming, P. D.	Call with D. Renken re: UST objection to fee applications.	0.20	455.00	91.00
2/20/13	Herman, N. E.	Many telephone conference calls and emails with B. Masumoto re: resolution of objections to MLB fee applications.	0.90	750.00	675.00
2/20/13	McNamara, M.	Conference with P. Fleming re: bankruptcy fee application.	0.10	310.00	31.00
2/20/13	Fleming, P. D.	Prepare monthly time records in support of first fee application and deliver to chambers.	1.90	455.00	864.50 R

R = \$ 2,264.00

February 19, 2013
 Page 20

Invoice No. 2815510
 Account No. 069345-0016
 MLB Fee Application

Detail for Fee Services Rendered

<i>Date</i>	<i>Name</i>	<i>Description</i>	<i>Hours</i>	<i>Rate</i>	<i>Amount</i>
1/2/13	McNamara, M.	Correspondence with P. Fleming and N. Herman re: fee applications for Journal Register case.	0.20	310.00	62.00
1/4/13	Herman, N. E.	Revise MLB December fee statement (.9); revise next fee application (.4).	1.30	750.00	975.00
1/7/13	McNamara, M.	Conference call with D. Renken and P. Fleming re: fee application breakdown.	0.20	310.00	62.00
1/7/13	Fleming, P. D.	Emails and call with D. Renken re: first fee application.	0.30	455.00	136.50
1/8/13	Renken, D.	Review of December time information for preparation of monthly fee statement.	2.40	280.00	672.00
1/8/13	McNamara, M.	Conference with P. Fleming re: revisions to Fee Applications.	0.20	310.00	62.00
1/10/13	Renken, D.	Draft December fee statement (1.7); draft interim fee application (2.6).	4.30	280.00	1,204.00
1/10/13	Herman, N. E.	Review fee statements of other professionals.	0.40	750.00	300.00
1/11/13	Renken, D.	Draft interim fee application.	0.80	280.00	224.00
1/15/13	Renken, D.	Draft timekeeper chart for monthly fee application.	1.30	280.00	364.00
1/16/13	Renken, D.	Draft December fee statement.	5.10	280.00	1,428.00
1/17/13	Renken, D.	Revise monthly fee application per P. Fleming's instructions.	5.70	280.00	1,596.00
1/17/13	Fleming, P. D.	Attention to emails with D. Renken and N. Herman re: December fee statement.	0.90	455.00	409.50
1/18/13	Renken, D.	Complete draft of monthly fee statement.	2.30	280.00	644.00
1/18/13	McNamara, M.	Review MLB fee application changes (.9); conference with P. Fleming re: same (.1); correspondence with D. Renken re: same (.1).	1.10	310.00	341.00
1/21/13	McNamara, M.	Attention to emails re: MLB fee application from D. Renken.	0.10	310.00	31.00
1/22/13	McNamara, M.	Attention to correspondence from D. Renken re: MLB fee application.	0.10	310.00	31.00
1/23/13	Renken, D.	Continue draft of interim fee applications.	6.40	280.00	1,792.00
1/24/13	Renken, D.	Complete document production interim fee application.	4.60	280.00	1,288.00

R = 96,264.50

EXHIBIT C

Journal Register Company

File No. 071628.1001

Invoice No. 40363847

06-24-2013

Date	Description	Attorney	Task Code	Time
05/20/13	Working with S. Mergler to satisfy professionals' invoices out of escrow account	AMAGA	B017	0.40
05/20/13	Exchange emails with B. Scher re: ALCS invoice	KENOS	B017	0.10
05/20/13	Draft affidavit of service re: notice of second statement of compensation to certain ordinary course professionals	MROMA	B017	0.10
05/21/13	Emails with K. Enos and S. Mergler re: McCarter English invoices	AMAGA	B017	0.10
05/21/13	File and coordinate service of seventh monthly fee statement of YCS&T for April 2013	MROMA	B017	0.50 R
05/21/13	Draft email correspondence to ordinary course professional re: invoices (.1); telephone (2x) from ordinary course professional re: same (.2)	TBUCH	B017	0.30
05/22/13	Emails with K. Enos re: status of escrow account payments	AMAGA	B017	0.10
05/22/13	Multiple emails with K. Enos, T. Buchanan and ALCS re: Cozen O'Connor payments	AMAGA	B017	0.20
05/22/13	Research re: Grant Thornton fees and payment of same	AMAGA	B017	0.30
05/22/13	Assist B. Scher with reconciliation of professional fee payments	KENOS	B017	0.40
05/22/13	Telephone to and email to J. Ziegler re: fee application procedures	TBUCH	B017	0.20
05/23/13	Multiple emails with B. Forchetti re: Grant Thornton fees	AMAGA	B017	0.20
05/23/13	Review invoices of ordinary course professionals seeking payment of fees for postpetition services	TBUCH	B017	0.60
05/28/13	Finalize payment to ordinary course professionals re: invoices for same	TBUCH	B017	0.20
05/29/13	Exchange emails with B. Scher re: payments from Professional Fee Escrow	KENOS	B017	0.10
05/30/13	Review notice related to insurance engagement and payment of defense counsel	TBUCH	B017	0.40

Journal Register Company
 File No. 071628.1001

Invoice No. 40363847

06-24-2013

Date	Description	Attorney	Task Code	Time	
05/01/13	Reviewing Grant Thornton fee statements and confer with S. Mergler re: payment of same and emails with B. Forchetti re: same	AMAGA	B017	0.40	R
05/01/13	Draft and file affidavit of service re: first and final fee statement of GA Keen Realty Advisors	MROMA	B017	0.30	R
05/01/13	Draft and file affidavit of service re: sixth monthly fee statement of YCS&T	MROMA	B017	0.30	R
05/02/13	Reviewing ALCS invoices and working with S. Mergler and J. Pirrung re: payment of same for post-petition services	AMAGA	B017	0.40	R
05/02/13	Multiple emails and calls with ordinary course professionals and B. Scher re: payment for post-petition services	AMAGA	B017	0.40	
05/03/13	Emails with B. Scher re: payments to ALCS	AMAGA	B017	0.10	
05/03/13	Assist B. Scher with professional fee escrow account reconciliation	KENOS	B017	0.40	
05/03/13	Exchange emails with B. Scher re: professional fee escrow account	KENOS	B017	0.20	
05/03/13	Draft email correspondence (2x) to G. Struening re: second statement of amounts paid to ordinary course professionals	TBUCH	B017	0.20	
05/04/13	Emails with T. Stevens re: payments for ordinary course professionals Fenningham Stevens	AMAGA	B017	0.10	
05/06/13	Multiple emails with T. Buchanan and B. Scher re: authorization of ordinary course professionals payments for post-petition services	AMAGA	B017	0.30	
05/07/13	Working with B. Scher and S. Mergler to pay ordinary course professionals Fenningham Stevens fees	AMAGA	B017	0.20	
05/07/13	Emails with T. Buchanan re: ordinary course professionals report	AMAGA	B017	0.10	
05/07/13	Review and revise exhibit to statement of payments to ordinary course professionals (.8); draft email correspondence to G. Struening re: same (.1); finalize same (.2)	TBUCH	B017	1.10	

Journal Register Company
 File No. 071628.1001

Invoice No. 40363116

05-20-2013

Date	Description	Attorney	Task Code	Time
04/26/13	Emails with T. Buchanan re: ordinary course professionals report	AMAGA	B017	0.10
04/26/13	File and coordinate service of YCS&T's 6th monthly fee statement for March 2013	MROMA	B017	0.50
04/26/13	Draft email correspondence (2x) to special real estate counsel re: fee applications	TBUCH	B017	0.20
04/29/13	Exchange emails (.3) and assist B. Scher (.4) with tracking of post-sale closing professional fees and related reporting issues	KENOS	B017	0.70
04/29/13	Telephone from ordinary course professional re: fee procedures (.1); research related to invoices submitted by ordinary course professionals re: payment of fees to same (.6); prepare second statement of fees paid to ordinary course professionals (.4)	TBUCH	B017	1.10
04/30/13	Confer multiple times with T. Buchanan and M. Romano re: ordinary course professionals quarterly statement	AMAGA	B017	0.20
04/30/13	Confer multiple times with T. Buchanan re: ordinary course professionals payments	AMAGA	B017	0.10
04/30/13	Exchange emails with B. Scher re: payments to and from professional fee escrow account	KENOS	B017	0.20
04/30/13	Review and file affidavit of service of American Legal Claims Services, LLC re: 7th fee statement of Morgan Lewis & Bockius	MROMA	B017	0.20
04/30/13	Review ordinary course professionals' invoices re: payment of fees for postpetition service	TBUCH	B017	0.20
Sub Total				24.20
Date	Description	Attorney	Task Code	Time
04/12/13	Review and respond to request from utility related to updated account information re: sale closing	TBUCH	B020	0.30
Sub Total				0.30

Journal Register Company
 File No. 071628.1001

Invoice No. 40363116

05-20-2013

Date	Description	Attorney	Task Code	Time
04/18/13	Review fee invoices from ordinary course professionals	TBUCH	B017	0.50
04/18/13	Draft and review email correspondence to/from special labor counsel re: estimated fees through closing	TBUCH	B017	0.10
04/19/13	Review, finalize and file Grant Thornton fee statement	AMAGA	B017	0.40 R
04/19/13	Review/revise and edit Grant Thornton's 4th monthly fee statement	MROMA	B017	0.20 R
04/19/13	File and coordinate service of Grant Thornton's 4th monthly fee statement	MROMA	B017	0.50 R
04/23/13	Docket search and download fee statements of Lowenstein Sandler and FTI Consulting for March 2013; distribute accordingly	MROMA	B017	0.10
04/24/13	Review and revise Fulbright retention application	AMAGA	B017	0.70
04/24/13	Draft and file affidavit of service re: Grant Thornton's 4th monthly fee statement	MROMA	B017	0.30
04/24/13	E-mail correspondence with A. Simpson and J. Pirrung at American Legal Claims Services, LLC re: monthly and interim fee statements	MROMA	B017	0.10
04/25/13	Review GA Keen Realty fee statement and file same	AMAGA	B017	0.20
04/25/13	Review and update GA Keen Realty's first and final fee application; send comments to H. Bordwin	MROMA	B017	0.20
04/25/13	Draft YCS&T's 6th monthly fee statement	MROMA	B017	0.50
04/25/13	File and coordinate service of GA Keen Realty's first and final fee application	MROMA	B017	0.50
04/25/13	Telephone from ordinary course professional re: payment of postpetition invoices	TBUCH	B017	0.10
04/26/13	Briefly review Young Conaway fee statement	AMAGA	B017	0.10
04/26/13	Multiple emails with K. Enos and G. Streuning (0.1); and research (0.2) re: professional fee escrow and status of payments to professionals	AMAGA	B017	0.30

Journal Register Company
 File No. 071628.1001

Invoice No. 40363116

05-20-2013

Date	Description	Attorney	Task Code	Time
04/08/13	File and coordinate service of application to retain Cozen O'Connor as special real estate counsel	MROMA	B017	0.40
04/08/13	Draft email correspondence to proposed special real estate counsel re: application to retain same (.1); review and revise application to retain same (.3)	TBUCH	B017	0.40
04/11/13	Emails with M. Romano re: fee statement for Keen Realty	AMAGA	B017	0.20 R
04/11/13	E-mail correspondence to H. Bordwin re: draft fee statement	MROMA	B017	0.10 R
04/11/13	Telephone from ordinary course professional re: submitting invoices for payment	TBUCH	B017	0.10
04/12/13	Telephone from ordinary course professional re: submitting invoices for payment (.1); research re: same (.2); draft email correspondence to ordinary course professional re: same (.1)	TBUCH	B017	0.40
04/16/13	Confer multiple times with M. Romano, K. Enos and co-counsel re: Cozen O'Connor retention papers and budget for same	AMAGA	B017	0.20
04/17/13	Multiple emails with K. Enos and co-counsel re: Cozen O'Connor retention application	AMAGA	B017	0.10
04/17/13	Research re: Cozen fee and expense issue (.2) and exchange emails with Committee regarding the same (.2)	KENOS	B017	0.40
04/17/13	Exchange emails with Committee Counsel and Co-counsel re: professional fee escrow information	KENOS	B017	0.20
04/17/13	Draft (4x) and review (2x) email correspondence to/from special labor counsel re: estimated fees through closing	TBUCH	B017	0.50
04/18/13	Emails with B. Forchetti re: Grant Thornton fee statement	AMAGA	B017	0.10 R
04/18/13	Confer with K. Enos re: Cozen O'Connor's estimated fees	AMAGA	B017	0.10

Journal Register Company

File No. 071628.1001

Invoice No. 40363116

05-20-2013

Date	Description	Attorney	Task Code	Time
04/03/13	Draft (2x) and review (1x) email correspondence with proposed special real estate counsel re: declaration in support of application to retain same	TBUCH	B017	0.20
04/04/13	Finalize Cozen O'Connor retention papers and research re: cure claim in connection with same (0.4); and confer with T. Buchanan multiple times re: same (0.1)	AMAGA	B017	0.50
04/04/13	E-mail correspondence to H. Bordwin at GA Keen re: sample monthly fee statement	MROMA	B017	0.10
04/04/13	Review and revise application to retain special real estate counsel	TBUCH	B017	3.60
04/05/13	Finalize and file Cozen O'Connor retention papers	AMAGA	B017	0.30
04/05/13	Emails with T. Buchanan re: Keen Realty	AMAGA	B017	0.10
04/05/13	Teleconference with L. Beckerman and M. Nestor re: escrow funding issues	KENOS	B017	0.20
04/05/13	Review and revise Cozen Retention Application	KENOS	B017	0.40
04/05/13	Exchange emails with co-counsel and committee counsel re: professional fee escrows	KENOS	B017	0.20
04/05/13	Review wire/budget and related issues re: funding of professional fee escrow and reconciliation re: same (.8); telephone calls with L. Beckerman re: same (.2) and review correspondence re: same (.1)	MNEST	B017	1.10
04/05/13	Review and revise application to retain special labor counsel (1.1); draft email correspondence (24x) to ordinary course professionals re: closing of sale (2.1)	TBUCH	B017	3.20
04/08/13	Working with T. Buchanan and K. Enos re: final funds flow in connection with closing	AMAGA	B017	0.30
04/08/13	Finalize and file Cozen retention papers	AMAGA	B017	0.80
04/08/13	Review/respond to correspondence from L. Beckerman re: professional fee reserve and issues re: same	MNEST	B017	0.40
04/08/13	Draft notice of application to retain Cozen O'Connor as special real estate counsel	MROMA	B017	0.20

Journal Register Company
 File No. 071628.1001

Invoice No. 40361578

03-18-2013

Date	Description	Attorney	Task Code	Time
02/28/13	Draft notice of application to retain Seyfarth Shaw as special labor counsel to the debtors	MROMA	B017	0.20
02/28/13	File and coordinate service of application to retain Seyfarth Shaw as special labor counsel to the debtors	MROMA	B017	0.50
02/28/13	Finalize declaration in support of application to retain proposed special labor counsel	TBUCH	B017	0.50
Sub Total				83.10

Date	Description	Attorney	Task Code	Time
02/01/13	Review and revise YCST Interim Fee Application	KENOS	B018	0.40
02/01/13	Review/revise fee statement of YCST for filing/execution/service (.4); review SSG fee application for filing (.2)	MNEST	B018	0.60 R
02/01/13	Review, revise and edit first interim application of YCS&T for the period 9/5/12 to 12/31/12	MROMA	B018	0.30
02/01/13	File and coordinate service of first interim application of YCS&T for the period 9/5/12 to 12/31/12	MROMA	B018	0.50
02/04/13	Review/revise professional fee issues, budget and DIP projections re: same for distribution to JRC and professionals	MNEST	B018	0.40
02/15/13	Review UST's response to first interim fee requests and review resolution of same	MNEST	B018	0.40 R
02/18/13	Finalize review and reconciliation of UST issues with fee application	MNEST	B018	0.40 R
02/26/13	File and serve 4th monthly fee statement of YCS&T	MROMA	B018	0.50 R
02/26/13	Draft 4th monthly fee statement of YCS&T	MROMA	B018	1.10 R
02/26/13	Update fee application worksheet	MROMA	B018	0.10
Sub Total				4.70

Journal Register Company
 File No. 071628.1001

Invoice No. 40361578

03-18-2013

Date	Description	Attorney	Task Code	Time
02/27/13	Exchange emails with Case professionals re: comments to revised interim fee order	KENOS	B017	0.20
02/27/13	File and coordinate service of notice of first ordinary course professional quarterly report	MROMA	B017	0.40
02/27/13	Draft and file affidavit of service re: order amending list of ordinary course professionals	MROMA	B017	0.30
02/27/13	Draft and file affidavit of service re: 2nd monthly fee statement of Grant Thornton LLP	MROMA	B017	0.30 R
02/27/13	Draft and file affidavit of service re: 4th monthly fee statement of YCS&T	MROMA	B017	0.30 R
02/27/13	Draft and file affidavit of service re: declaration and disclosure statement of ordinary course professional William G. Reveley	MROMA	B017	0.30
02/27/13	Draft and send correspondence to professionals re: draft first interim fee order	MROMA	B017	0.10
02/27/13	Multiple e-mail correspondence with professionals re: updates/edits to draft first interim fee order	MROMA	B017	0.50
02/27/13	Confer with K. Enos re: updates/edits to draft first interim fee order	MROMA	B017	0.10
02/27/13	Review, revise and update draft first interim fee order	MROMA	B017	0.80
02/27/13	Review (3x) and respond to (2x) email correspondence from P. Boyle related to procedures re: ordinary course professionals (.2); review, revise, and finalize statement of compensation to ordinary course professionals (.2)	TBUCH	B017	0.40
02/28/13	Finalize and file Seyfarth Shaw retention and working with M. Kuritzkes regarding same	AMAGA	B017	0.30
02/28/13	Emails with C. Stathopoulos (.1) and confer with K. Enos regarding fee hearing (.1)	AMAGA	B017	0.20
02/28/13	Revise Seyfarth Shaw retention application per comments L. Beckerman	AMAGA	B017	0.40
02/28/13	Confer with K. Enos regarding hearing on fees	AMAGA	B017	0.10

Journal Register Company
 File No. 071628.1001

Invoice No. 40361578

03-18-2013

Date	Description	Attorney	Task Code	Time
02/26/13	Finalize and file notice of first quarterly OCP report	AMAGA	B017	0.10
02/26/13	File and coordinate service of declaration and disclosure statement of ordinary course professional W. Reveley of William G. Reveley & Associates	MROMA	B017	0.40
02/26/13	Docket search and download monthly fee statements of Lowenstein Sandler and FTI Consulting; distribute accordingly	MROMA	B017	0.10
02/26/13	Review, revise, and finalize statement of compensation to ordinary course professionals	TBUCH	B017	0.40
02/27/13	Emails with P. Boyle and T. Buchanan regarding OCP caps and status of certain declarations	AMAGA	B017	0.20
02/27/13	Confer with T. Buchanan regarding notice of first quarterly OCP report	AMAGA	B017	0.10
02/27/13	Confer multiple times with G. Streuning, . Enos and T. Buchanan regarding budget for Seyfarth Shaw fees	AMAGA	B017	0.30
02/27/13	Call with Ms. Greene from Judge Bernstein's chambers regarding status of hearing on professionals' fees	AMAGA	B017	0.10
02/27/13	Confer multiple times with K. Enos regarding status of hearing on fees	AMAGA	B017	0.20
02/27/13	Call with C. Stathapoulus from Grant Thornton regarding status of negotiations with UST regarding fees and hearing on same (.2) and confer with K. Enos regarding same (.1)	AMAGA	B017	0.30 R
02/27/13	Additional correspondence with K. Enos regarding Seyfarth Shaw retention (.1) and M. Romano regarding filing of documents regarding same (.1)	AMAGA	B017	0.20
02/27/13	Confer multiple times with K. Enos regarding hearing preparations and final fee order	AMAGA	B017	0.20
02/27/13	Emails with L. Beckerman regarding Seyfarth Shaw retention	AMAGA	B017	0.10

Journal Register Company
 File No. 071628.1001

Invoice No. 40361578

03-18-2013

Date	Description	Attorney	Task Code	Time
02/25/13	Revising certification of counsel regarding YCST interim fees	AMAGA	B017	0.30
02/25/13	Working with T. Buchanan and Seyfarth regarding Seyfarth retention papers	AMAGA	B017	0.30
02/25/13	Revise, finalize and file certification regarding YCST interim fees and certification regarding MLB fees	AMAGA	B017	0.30
02/25/13	Revise Seyfarth Shaw retention application per comments of K. Enos	AMAGA	B017	0.50
02/25/13	Review and revise certification re: Young Conaway First Interim Fee Application	KENOS	B017	0.30
02/25/13	Review and revise Seyfarth Shaw Retention Application	KENOS	B017	0.90
02/25/13	Exchange emails with B. Masumoto and M. Savetsky re: Keen Retention Order	KENOS	B017	0.20
02/25/13	File and coordinate service of supplemental certification of M. Nestor in support of YCS&T's first interim fee application	MROMA	B017	0.40
02/25/13	File and coordinate service of supplemental certification of N. Herman in support of Morgan Lewis' first interim fee application	MROMA	B017	0.40
02/25/13	Review declaration of proposed special labor counsel	TBUCH	B017	0.40
02/26/13	Review revised declaration in support of Seyfarth retention (.1) and confer with T. Buchanan (.1) regarding same	AMAGA	B017	0.20
02/26/13	Review fourth monthly fee statement and confer with M. Romano regarding same	AMAGA	B017	0.20 R
02/26/13	Working with T. Buchanan and M. Romano regarding OCP statement and filing of same	AMAGA	B017	0.20
02/26/13	Final revisions to Childs settlement motion per comments of D. Kesselman	AMAGA	B017	0.30
02/26/13	Revise notice for 9019 motion	AMAGA	B017	0.10

Journal Register Company
 File No. 071628.1001

Invoice No. 40361578

03-18-2013

Date	Description	Attorney	Task Code	Time
02/21/13	Confer with K. Enos multiple times regarding status of UST objection to professional fees	AMAGA	B017	0.20
02/21/13	Multiple emails with K. Enos and M. Nestor regarding hearing on professional fees and Keen retention	AMAGA	B017	0.20
02/21/13	Confer with T. Buchanan multiple times regarding update on Seyfarth Shaw retention papers	AMAGA	B017	0.10
02/21/13	Exchange emails with N. Herman and G. Bender re: comments to interim fee order	KENOS	B017	0.20
02/21/13	Telephone to proposed special labor counsel (.1); research related to declaration of disinterestedness re: application to retain same (.6)	TBUCH	B017	0.70
02/22/13	Emails with K. Enos regarding update on Seyfarth Shaw retention application (.1) and confer multiple times with T. Buchanan (.2) regarding same	AMAGA	B017	0.30
02/22/13	Confer multiple times with K. Enos and UST regarding consent to Keen retention order	AMAGA	B017	0.20
02/22/13	Confer additional times with T. Buchanan regarding Seyfarth retention papers	AMAGA	B017	0.20
02/22/13	Review/reconcile professional fee escrow amounts/balances re: payments made	MNEST	B017	0.40
02/22/13	Telephone call with K. Enos re: draft interim fee order	MROMA	B017	0.10
02/22/13	Review/update fee application worksheet	MROMA	B017	0.40
02/22/13	Review/update order approving first interim fee applications of professionals	MROMA	B017	0.50
02/22/13	Research re: declaration of disinterestedness re: application to retain special labor counsel	TBUCH	B017	1.50
02/23/13	Draft certification re: YCST Interim Fee Application	KENOS	B017	1.10
02/25/13	Working on revised interim fee order (.2) and confer multiple times with K. Enos and M. Nestor and M. Romano (.2) regarding same	AMAGA	B017	0.40

Journal Register Company

File No. 071628.1001

Invoice No. 40361578

03-18-2013

Date	Description	Attorney	Task Code	Time
02/20/13	Multiple emails with SSG and Grant Thornton regarding response to UST objection and supporting documentation in connection with same	AMAGA	B017	0.20 R
02/20/13	Exchange emails with Committee Counsel re: proposed professional fee interim order	KENOS	B017	0.20
02/20/13	Exchange emails with B. Masumoto re: YCST fee reductions	KENOS	B017	0.10 R
02/20/13	Exchange emails with Debtors' professionals re: comments to proposed professional fee interim order	KENOS	B017	0.20
02/20/13	E-mail correspondence to judge's chambers re: proposed order amending ordinary course professional list	MROMA	B017	0.10
02/20/13	E-mail correspondence with P. Fleming at Morgan Lewis re: proposed GA Keen Realty retention order	MROMA	B017	0.10
02/20/13	Review, revise and edit draft interim fee order	MROMA	B017	0.50
02/20/13	E-mail correspondence with K. Enos re: draft interim fee order	MROMA	B017	0.10
02/20/13	Docket search and download order amending ordinary course professional list; coordinate service of and distribute accordingly	MROMA	B017	0.30
02/20/13	Draft and file affidavit of service re: notice of revised proposed order authorizing retention of GA Keen Realty	MROMA	B017	0.30
02/20/13	Review, file and coordinate service of Grant Thornton's 2nd monthly fee statement	MROMA	B017	0.60 R
02/20/13	Draft email correspondence to proposed special labor counsel re: declaration in support of retention (.1); telephone (2x) to proposed special labor counsel re: same (.2); research related to ordinary course professionals' declarations of disinterestedness (.2); draft email correspondence to ordinary course professional re: same (.1)	TBUCH	B017	0.60

Journal Register Company

File No. 071628.1001

Invoice No. 40361578

03-18-2013

Date	Description	Attorney	Task Code	Time
02/19/13	Finalize and file notice of filing re revised Keen retention order	AMAGA	B017	0.20
02/19/13	Review and revise draft objection to Sandler O'Neil retention	AMAGA	B017	0.60
02/19/13	Confer with B. Forchetti and S. Victor (multiple times) regarding hearing on professional fees and responses to UST objection to same	AMAGA	B017	0.30 R
02/19/13	Revise retention papers for Seyfarth Shaw	AMAGA	B017	0.90
02/19/13	Continue working on Seyfarth retention papers	AMAGA	B017	0.60
02/19/13	Drafting email to chambers regarding amended OCP order	AMAGA	B017	0.30
02/19/13	Emails with M. Naughton regarding final Keen retention order	AMAGA	B017	0.10
02/19/13	File and serve notice of revised proposed order authorizing retention of GA Keen Realty	MROMA	B017	0.40
02/19/13	Review and revise application to retain special labor counsel (.3); telephone to proposed special labor counsel re: same (.1)	TBUCH	B017	0.40
02/20/13	Confer multiple times with K. Enos and M. Romano regarding fee statement filings	AMAGA	B017	0.20 R
02/20/13	Confer with M. Romano regarding additional OCP order and email to chambers	AMAGA	B017	0.10
02/20/13	Call with C. Stathopoulos regarding fee hearing (.2) and confer with K. Enos (.1) regarding same	AMAGA	B017	0.30
02/20/13	Emails with B. Fochetti regarding Grant Thornton fee statement	AMAGA	B017	0.10 R
02/20/13	Review and revise interim fee order	AMAGA	B017	0.30
02/20/13	Review and provide comments to B. Forchetti regarding monthly fee statement	AMAGA	B017	0.40 R
02/20/13	Multiple emails with professionals regarding resolution of UST objection	AMAGA	B017	0.30 R
02/20/13	Call with C. Stathopoulos regarding resolution of UST objection and hearing on professional fees	AMAGA	B017	0.20 R

Journal Register Company
 File No. 071628.1001

Invoice No. 40361578

03-18-2013

Date	Description	Attorney	Task Code	Time
02/15/13	Exchange emails with Committee Counsel (2x), L. Beckerman (1x) and H. Bordwin (3x) re: Committee comments to Keen Retention Order	KENOS	B017	0.30
02/15/13	Review and respond to additional comments re: Keen Retention Order (emails and discussions with Committee Counsel, Keen, and counsel to Alden)	KENOS	B017	0.60
02/15/13	Numerous correspondence with counsel for Alden, Committee and Keen re: Keen retention	MNEST	B017	0.40
02/15/13	Review, revise and update draft omnibus fee order re: first interim fee applications	MROMA	B017	0.20
02/15/13	Docket search and download omnibus objection of UST to interim fee applications; distribute accordingly	MROMA	B017	0.10 R
02/16/13	Emails with M. Savetsky regarding final Keen retention order	AMAGA	B017	0.10
02/18/13	Confer with K. Enos re UST response to first interim fee request	AMAGA	B017	0.20 R
02/18/13	Working on notice of filing of revised order for Keen retention (.5) and confer multiple times with KENOS and M. Romano (.2) re same	AMAGA	B017	0.60
02/18/13	Reviewing UST objection to fees (.2) and multiple emails with K. Enos and M. Nestor re same (.1)	AMAGA	B017	0.30 R
02/18/13	Confer multiple times with T. Buchanan regarding Seyfarth Shaw retention papers	AMAGA	B017	0.20
02/18/13	Briefly review of draft Seyfarth Shaw retention papers as revised	AMAGA	B017	0.30
02/18/13	Review and comment on revised Keen Order and notice related thereto	KENOS	B017	0.20
02/18/13	E-mail correspondence to professional re: status of UST's objection to first interim fee applications	MROMA	B017	0.10 R
02/18/13	Review and revise application to retain special labor counsel	TBUCH	B017	0.90

Journal Register Company
 File No. 071628.1001

Invoice No. 40361578

03-18-2013

Date	Description	Attorney	Task Code	Time
02/14/13	Exchange emails with L. Beckerman re: revised Keen retention order	KENOS	B017	0.20
02/14/13	Exchange emails with H. Bordwin re: Committee Comments to Keen Retention Order	KENOS	B017	0.20
02/14/13	Review Committtce issues and parameters/language to resolve	MNEST	B017	0.30
02/14/13	Review and file American Legal Claims Services, LLC'S 3rd monthly fee statement for January 2013	MROMA	B017	0.40
02/14/13	Draft and file affidavit of service re: ordinary course professional declaration of Chadwick & Stone	MROMA	B017	0.30
02/14/13	Draft and file affidavit of service re: declarations of ordinary course professional - Byelas & Neigher; Murtha Cullina; and WHC & Associates	MROMA	B017	0.30
02/15/13	Emails with K. Enos regarding extended committee deadline to object to Keen retention and review case management order in connection with same	AMAGA	B017	0.20
02/15/13	Draft emails to Judge Bernstein's chambers regarding extended committee deadline to object to Keen retention application	AMAGA	B017	0.20
02/15/13	Emails with J. Miller regarding status of Keen retention application and order approving same	AMAGA	B017	0.10
02/15/13	Further revise and working to finalize Keen retention order	AMAGA	B017	0.40
02/15/13	Research regarding Keen engagement letter and emails with L. Beckerman regarding same	AMAGA	B017	0.10
02/15/13	Review and revise interim fee order	AMAGA	B017	0.40
02/15/13	Revising final Keen retention order and working with Alden, H. Bordwin and J. Miller regarding same following final committee comments	AMAGA	B017	0.40
02/15/13	Review UST objection to interim fees	AMAGA	B017	0.30 R

Journal Register Company
 File No. 071628.1001

Invoice No. 40361578

03-18-2013

Date	Description	Attorney	Task Code	Time
02/13/13	Revising Keen retention order per comments from the Committee	AMAGA	B017	0.30
02/13/13	Additional correspondence with M. Kurtizkes, J. Miller and H. Bordwin regarding revised Keen retention order	AMAGA	B017	0.20
02/13/13	Working with T. Buchanan and K. Enos regarding revised Seyfarth Shaw retention papers and proposed order	AMAGA	B017	0.20
02/13/13	Multiple emails with H. Bordwin regarding sale timing and Keen retention	AMAGA	B017	0.20
02/13/13	Additional correspondence with K. Enos, M. Savetsky and H. Bordwin regarding revised Keen retention order	AMAGA	B017	0.20
02/13/13	Continue to draft order approving interim fee applications of professionals	MROMA	B017	0.80
02/13/13	E-mail correspondence with A. Simpson of American Legal Claims Services, LLC re: draft third monthly fee statement	MROMA	B017	0.10 R
02/13/13	Review and revise application to retain special labor counsel	TBUCH	B017	0.20
02/14/13	Briefly review ALCS fee statement	AMAGA	B017	0.10 R
02/14/13	Working on getting comments and signoff on further revised Keen retention order following additional comments from Committee	AMAGA	B017	0.30
02/14/13	Continue working on resolving final Committee objection to Keen retention order	AMAGA	B017	0.20
02/14/13	Multiple emails with M. Nestor, H. Bordwin and K. Enos regarding resolution of disputed Keen Realty retention order	AMAGA	B017	0.20
02/14/13	Review and consider (.3) additional Committee Comments to Keen Retention Application and discuss the comments with Keen and other parties in interest (.3)	KENOS	B017	0.60
02/14/13	Exchange emails with M. Savetsky re: revised Keen retention order	KENOS	B017	0.20

Journal Register Company

File No. 071628.1001

Invoice No. 40360660

02-22-2013

Date	Description	Attorney	Task Code	Time
12/28/12	Communications with M. Romano regarding second fee statement	BWALT	B018	0.20 <i>R</i>
01/07/13	Create/update spreadsheet of fees/expenses of YCST in preparation for drafting first interim fee request	MROMA	B018	1.00
01/16/13	Draft YCS&T's 3rd monthly fee statement	MROMA	B018	0.50 <i>R</i>
01/18/13	Prepare, file and coordinate service of YCST's third monthly fee statement	BWALT	B018	0.80 <i>R</i>
01/22/13	Draft first interim fee request of YCS&T for the period September 5, 2012 through December 31, 2012	MROMA	B018	0.60
01/23/13	Continue to draft first interim fee request of YCS&T for the period September 5, 2012 through December 31, 2012	MROMA	B018	3.20
01/24/13	Review/reconcile professional fee escrow	MNEST	B018	0.20
01/24/13	Continue to draft first interim fee request of YCS&T for the period September 5, 2012 through December 31, 2012	MROMA	B018	2.20
01/25/13	Continue to draft first interim fee request of YCS&T for the period September 5, 2012 through December 31, 2012	MROMA	B018	1.70
01/28/13	Review interim fee request of YCS&T for the period September 5, 2012 through December 31, 2012; send to working group for review/comment	MROMA	B018	0.30
01/29/13	Review and comment on YCST Interim Fee Application	KENOS	B018	0.40
01/29/13	Revise and update draft first interim fee request of YCS&T	MROMA	B018	0.40
Sub Total				11.50
Date	Description	Attorney	Task Code	Time
01/08/13	Confer with T. Buchanan re: utility inquiries	AMAGA	B020	0.10

Journal Register Company

File No. 071628.1001

Invoice No. 40360660

02-22-2013

Date	Description	Attorney	Task Code	Time
01/23/13	Confer multiple times with T. Buchanan and ordinary course professionals re: revised ordinary course professionals list and notice of presentment re: same	AMAGA	B017	0.30
01/23/13	Meet with A. Magaziner and address issue re: payment of SSG Transaction Fee	KENOS	B017	0.40
01/23/13	Draft and file affidavit of service re: 4th monthly fee statement of Morgan Lewis & Bockius and 1st monthly statement re: fees and expenses related to document production	MROMA	B017	0.30 R
01/23/13	Research related to retention of ordinary course professionals	TBUCH	B017	0.50
01/24/13	Confer with K. Enos (0.1) and S. Victor (0.1) re: SSG interim fee application	AMAGA	B017	0.20
01/24/13	Confer with K. Enos multiple times re: Keen Realty retention	AMAGA	B017	0.30
01/24/13	Further revising Keen Realty engagement letter (0.4); and confer with T. Nguyen re: same (0.1)	AMAGA	B017	0.50
01/24/13	Multiple emails with McCarter and English re: revised ordinary course professionals list (0.2); and confer with T. Buchanan multiple times re: same (0.1)	AMAGA	B017	0.30
01/24/13	Follow up conversations with SSG and M. Nestor re: transaction fee and interim fee application for same	AMAGA	B017	0.20
01/24/13	Review ALCS retention agreements and confer with J. Pirrung re: WARN notifications and classification under same	AMAGA	B017	0.40
01/24/13	Review and revise initial draft of Young Conaway's interim fee request (0.3); and correspond with Grant Thornton re: its interim fee request in connection with same (0.1)	AMAGA	B017	0.40
01/24/13	Confer multiple times with M. Romano re: status of interim fee requests	AMAGA	B017	0.30

Journal Register Company

File No. 071628.1001

Invoice No. 40360660

02-22-2013

Date	Description	Attorney	Task Code	Time
01/17/13	Confer multiple times with co-counsel and K. Enos re: terms of Keen Realty retention (0.2); and confer with M. Nestor re: same (0.1)	AMAGA	B017	0.30
01/17/13	Confer multiple times with H. Bordwin re: Keen Realty retention papers	AMAGA	B017	0.20
01/17/13	Telephone call with McCarter & English attorney re: ordinary course professionals status (0.2); research re: same (0.1); and confer with T. Buchanan re: same (0.1)	AMAGA	B017	0.40
01/17/13	Meetings (2x) with A. Magaziner re: Keen Retention Application	KENOS	B017	0.30
01/17/13	Teleconference with A. Magaziner re: issues related to retention of ordinary course professionals	TBUCH	B017	0.10
01/18/13	Working with Grant Thornton re: first monthly fee statement and finalizing same	AMAGA	B017	0.30 R
01/18/13	Review, revise and file final first monthly fee statement for Grant Thornton	AMAGA	B017	0.40 R
01/18/13	Continue working on Keen Realty retention papers (0.9); and confer multiple times with H. Bordwin and M. Naughton re: same (0.2)	AMAGA	B017	1.10
01/18/13	Continue working on revised application to retain Keen Realty	AMAGA	B017	0.40
01/18/13	Working with B. Walters re: final Grant Thornton fee statement and filing of same	AMAGA	B017	0.20 R
01/18/13	Confer with A. Magaziner; finalize, file and coordinate service of Grant Thornton's first monthly fee statement	BWALT	B017	1.00 R
01/18/13	Review, revise and finalize December Fee Statement	KENOS	B017	0.20 R
01/18/13	Review fee statement for Grant Thornton (.2); research issues related to conflicts check list re: application to retain GA Keen Realty (.1)	TBUCH	B017	0.30 R

Journal Register Company

File No. 071628.1001

Invoice No. 40360660

02-22-2013

Date	Description	Attorney	Task Code	Time
01/07/13	Research re: amendment to list of ordinary course professionals (1.1); draft notice of presentment of proposed order re: same (2.1)	TBUCH	B017	3.20
01/08/13	Working with debtor professionals and M. Romano re: first interim fee requests and timing for filing of same	AMAGA	B017	0.30
01/08/13	Confer multiple times with co-counsel re: first interim fee requests and timing for filing of same	AMAGA	B017	0.20
01/08/13	Revise notice of presentment of amended ordinary course professionals list (0.3); confer with T. Buchanan re: same (0.1); and research re: same (0.2)	AMAGA	B017	0.60
01/08/13	Research issues related to amendment of list of ordinary course professionals	TBUCH	B017	0.60
01/09/13	Draft and send e-mail correspondence to professionals re: first interim fee request	MROMA	B017	0.10
01/10/13	Review ALCS December fee statement and file same	AMAGA	B017	0.20 R
01/10/13	Continue working with T. Buchanan re: amending ordinary course professionals list	AMAGA	B017	0.30
01/10/13	Telephone call with A. Simpson of American Legal Claims Services, LLC re: monthly fee statement for December 2012	MROMA	B017	0.10 R
01/10/13	File 2nd monthly fee statement of American Legal Claims Services, LLC for December 2012	MROMA	B017	0.40 R
01/10/13	Research issues related to amendment of list of ordinary course professionals (1.0); review and revise notice of presentment of proposed order re: same (.3)	TBUCH	B017	1.30
01/11/13	Review and comment on Supplemental Nestor Declaration re: YCST Retention	KENOS	B017	0.20
01/11/13	Review and file affidavit of service of American Legal Claims Services, LLC re: 2nd monthly fee statement of American Legal Claims Services, LLC	MROMA	B017	0.10 R

EXHIBIT D

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B150	04/18/13	MS	Call with creditor re: inquiry re: payment of claim	0.20	96.00
B150	04/22/13	MS	Review e-mail from G. Bender re: Committee selection of liquidating trustee	0.10	48.00
B150	04/24/13	MS	Draft e-mail to Committee co-chairs re: March monthly fee statements of Committee professionals	0.10	48.00
B150	04/25/13	MS	Call with G. Bender re: Committee e-mail update	0.10	48.00
B150	04/25/13	MS	Draft e-mail to Committee re: selection of proposed liquidation trustee	0.20	96.00
B150	04/25/13	MS	Draft e-mail to Committee re: revisions to Disclosure Statement	0.10	48.00
Total B150 - Meetings of and Communication with Creditors				52.70	\$29,496.00

B160 Fee/Employment Applications

B160	01/09/13	MS	E-mails with G. Bender and G. Buccellato re: preparation of Lowenstein's monthly fee statements	0.20	96.00	R
B160	01/10/13	GB	Review and revise fee statements for November and December	0.20	150.00	R
B160	01/10/13	GCB	Review and respond to numerous e-mails from team regarding fee applications	0.90	166.50	
B160	01/10/13	KMA	Revise November and December 2012 fee statements; e-mail to M. Savetsky for review	1.00	190.00	R
B160	01/10/13	MS	Review and revise Lowenstein's' monthly fee statements for November and December 2012	0.50	240.00	R
B160	01/10/13	MS	Internal e-mails re: revisions to Lowenstein's' monthly fee statements for November and December 2012	0.20	96.00	R
B160	01/11/13	GB	Review fee statement for November and December	0.30	225.00	R
B160	01/11/13	KMA	Revise November and December 2012 fee statements	0.40	76.00	R
B160	01/11/13	MS	Review final drafts of Lowenstein's monthly fee statements for November and December 2012	0.20	96.00	R
B160	01/11/13	MS	Internal e-mails re: filing Lowenstein's monthly fee statements for November and December 2012	0.10	48.00	R
B160	01/14/13	GCB	Preparation and filing of third and fourth monthly fee application and service of same	0.90	166.50	R

ALL DETAILED INFORMATION IS CONSIDERED TO BE PRIVILEGED AND CONFIDENTIAL.

Total R = \$ 3,086.50

R = \$ 1,388.50

Code	Date	Timekeeper	Time Narrative	Hours	Amount	
B160	01/14/13	GCB	Preparation and filing of cos relating to monthly fee applications	0.20	37.00	R
B160	01/14/13	MS	Draft e-mail to M. Nestor re: Committee professionals' monthly fee statements for September 2012 and October 2012; e-mails with G. Bender re: same	0.70	336.00	R
B160	01/14/13	MS	Review and revise certificate of service re: Lowenstein's monthly fee statements	0.10	48.00	R
B160	01/15/13	GB	Discuss preparation of first interim fee application with M. Savetsky	0.10	75.00	
B160	01/15/13	GCB	Communications with M. Savetsky relating to first interim fee application	0.30	55.50	
B160	01/15/13	MS	E-mails to G. Buccellato and S. Star re: first interim fee applications	0.10	48.00	
B160	01/15/13	MS	Call with G. Buccellato re: Lowenstein's first interim fee application	0.10	48.00	
B160	01/16/13	GCB	Review and respond to numerous e-mails from M. Savetsky re: fee statements	0.20	37.00	R
B160	01/18/13	GCB	Preparation of certificate of service and filing of same	0.30	55.50	
B160	01/29/13	GCB	Circulate draft interim fee application for form approval to team	0.60	111.00	
B160	01/29/13	GCB	Locate and circulate draft fee applications to M. Savetsky for review and approval form	0.60	111.00	
B160	01/29/13	MS	Calls with M. Savetsky re: Lowenstein's first interim fee application	0.20	96.00	
B160	01/29/13	MS	E-mails with G. Bender re: monthly fee statements for Committee professionals	0.10	48.00	R
B160	01/29/13	MS	Review e-mails from G. Bender and G. Buccellato re: Lowenstein's first interim fee application	0.10	48.00	
B160	01/29/13	MS	Calls with G. Buccellato re: Lowenstein's first interim fee application	0.20	96.00	
B160	01/29/13	MS	Internal e-mails re: Lowenstein's first interim fee application	0.10	48.00	
B160	01/29/13	MS	Review amended guidelines for fees and disbursements for professionals in the Southern District of New York re: first interim fee application	0.40	192.00	
B160	01/29/13	MS	Review and attention to issues in connection with preparation of Lowenstein's first interim fee application	0.40	192.00	

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B160	01/30/13	GCB	Preparation of First Interim Fee Application	1.40	259.00
B160	01/31/13	GCB	Preparation of first interim fee application and exhibits to same	4.30	795.50
B160	01/31/13	MS	E-mails with G. Buccellato re: Lowenstein's first interim fee application; phone call with G. Buccellato re: same	0.20	96.00
B160	01/31/13	MS	Review and attention to billing issues in connection with Lowenstein's first interim fee application	0.60	288.00 R
B160	01/31/13	MS	E-mails with G. Bender re: Lowenstein's first interim fee application	0.30	144.00
B160	01/31/13	MS	Confer with J. Straker re: billing issues in connection with Lowenstein's first interim fee application	0.30	144.00 R
B160	02/01/13	MS	Review and revise Lowenstein's first interim fee application	3.30	1,584.00
B160	02/02/13	MS	Review and revise Lowenstein's first interim fee application	0.90	432.00
B160	02/03/13	MS	Review and revise Lowenstein's first interim fee application	3.20	1,536.00
B160	02/03/13	MS	Draft internal e-mail re: revisions to Lowenstein's first interim fee application	0.20	96.00
B160	02/04/13	GB	Work on LS fee application and discuss with M. Savetsky and review fee application for the debtor's professionals	3.80	2,850.00
B160	02/04/13	GCB	Preparation and filing of first interim fee application for Lowenstein Sandler	2.30	425.50
B160	02/04/13	MS	Review G. Bender's comments to Lowenstein's first interim fee application	0.30	144.00
B160	02/04/13	MS	Review and revise Lowenstein's first interim fee application	2.70	1,296.00
B160	02/04/13	MS	Calls with G. Bender re: revisions to Lowenstein's first interim fee application	0.20	96.00
B160	02/04/13	MS	Calls with G. Buccellato re: revisions to Lowenstein's first interim fee application	0.20	96.00
B160	02/04/13	MS	E-mails with G. Bender and G. Buccellato re: Lowenstein's first interim fee application	0.30	144.00
B160	02/04/13	MS	Review and revise notice of hearing on Committee professional fee applications	0.70	336.00

Code	Date	Timekeeper	Time Narrative	Hours	Amount
B160	02/04/13	MS	Internal e-mails re: of hearing on Committee professional fee applications	0.20	96.00
B160	02/04/13	MS	Calls with G. Bender and G. Buccellato re: revisions to Lowenstein's first interim fee application	0.20	96.00
B160	02/05/13	GCB	Preparation and filing of certificates of service re filing and service of fee applications	0.40	74.00
B160	02/05/13	MS	Call with G. Bender re: Debtor and Committee professional fee applications	0.10	48.00
B160	02/05/13	MS	Review and revise notice of hearing on Committee professional fee applications; internal e-mails re: same	0.10	48.00
B160	02/05/13	MS	Review and revise certificate of service for Committee professional fee applications	0.10	48.00
B160	02/05/13	MS	Internal e-mails re: certificate of service for Committee professional fee applications	0.10	48.00
B160	02/12/13	MS	E-mails with G. Bender re: proposed order on Committee and Debtor professionals' first interim fee applications	0.10	48.00
B160	02/20/13	MS	Review draft first interim fee order and revisions to same	0.20	96.00
B160	02/20/13	MS	E-mails with G. Bender and K. Enos re: draft first interim fee order	0.20	96.00
B160	02/21/13	GB	Communicate with N. Herman and K. Enos re: fee hearing and order	0.30	225.00
B160	02/25/13	GCB	Revisions and edits to billing for monthly fee application	0.50	92.50
B160	02/26/13	GCB	Coordinate service of monthly fee applications	0.30	55.50
B160	02/26/13	GCB	Attend to revisions and edit to monthly fee application and filing of same	3.10	573.50
B160	03/19/13	KAR	Review e-mail re: FTI fees	0.10	78.00
B160	03/20/13	GB	Discuss fee escrow issues with M. Savetsky and N. Herman	0.50	375.00
B160	04/12/13	MS	Internal e-mails re: second interim fee application	0.10	48.00
B160	04/23/13	MS	Review and internal e-mails re: FTI's and Lowenstein's fee statements for March 2013	0.20	96.00
B160	04/24/13	MS	Review and revise certificate of service re: March monthly fee statements of Committee professionals; e-mails with G. Buccellato re: same	0.20	96.00

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R = \$ 765.00